

AGENDA

COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

February 4, 2008 **5:30 PM**
**Aldermen Sullivan, Lopez,
DeVries, M. Roy, Ouellette** **Aldermanic Chambers
City Hall (3rd Floor)**

1. Chairman Sullivan calls the meeting to order.
2. The Clerk calls the roll.
3. Department travel/conference summary reports submitted as follows:
 - a) Sharon Wickens, Guy Beloin, Maureen Cail, and Lisa Sorenson
(Finance) National Association for Financial Professionals Conference
(October 22 – 24, 2007).
 - b) JoAnn Bennett (EPD), Introduction to ArcGIS 9.2
(January 16, 17 & 22, 2008)

Ladies and Gentlemen, what is your pleasure?

4. Communication from Fred McNeill, Chief Sanitary Engineer, requesting a waiver from the City's travel policy to attend the New England Water Environment Association's Conference in Boston, MA from January 27 – 28, 2008.

Ladies and Gentlemen, what is your pleasure?

5. Communication from William Sanders, Finance Officer, submitting the City's Monthly Financial Report (unaudited) for the six months ended December 31, 2007.

Ladies and Gentlemen, what is your pleasure?

6. Communication from Sharon Wickens, Assistant Director of Treasury, submitting Finance Department reports as follows:
 - a) Department Legend;
 - b) Open Invoice report over 90 days by fund;
 - c) Open Invoice report all invoices for interdepartmental billings only;
 - d) Open Invoice report all invoices due from the School Department only;
 - e) Listing of invoices submitted to City Solicitor for Legal
 - f) Determination; and
 - g) Accounts Receivable summary.

Ladies and Gentlemen, what is your pleasure?

7. Communication from Sharon Wickens, Assistant Director of Treasury, submitting the 2nd Quarter Fiscal Year 2008 write-off list for the Accounts Receivable module.

Ladies and Gentlemen, what is your pleasure?

8. Communication from Kevin Buckley, Independent City Auditor, submitting an audit of the VISTA program and updating the committee on the status of pending and future audits.

Ladies and Gentlemen, what is your pleasure?

9. Communication from David Cornell, Chairman, Board of Assessors, submitting a report of all businesses that made payments in lieu of taxes to the City for tax year 2007.

Ladies and Gentlemen, what is your pleasure?

10. Communication from Jennie Angell, Director of Information Services, updating the committee on HTE and the ability to flag delinquent accounts in the system.

Ladies and Gentlemen, what is your pleasure?

TABLED ITEMS

A motion is in order to remove the following item from the table.

11. Finance Officer and City Solicitor to provide information regarding biennial budgeting.

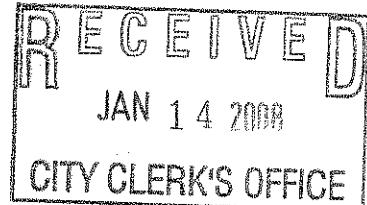
(Tabled 12/17/07)

12. If there is no further business a motion is in order to adjourn.



City of Manchester Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549



January 14, 2008

Alderman Peter Sullivan, Chairman
Committee on Accounts, Enrollment
& Revenue Administration
C/o Carol Johnson, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Alderman Sullivan,

This letter is submitted in accordance with the City's Travel Policy. Sharon Wickens, Guy Beloin, Maureen Cail and Lisa Sorenson attended the national Association for Financial Professional's Conference in Boston, Massachusetts. This is one of the largest treasury and finance conferences in the nation.

The following classes were attended by the employees in the Finance Department:

- Online Cash Management Security: Beyond the User Login
- The Public Debt Market Played as a Game
- The Treasury Professionals' Impact on Financial Statements
- Accounting Updates for Treasurers
- Leveraging Technology to Optimize Cash & Check Collections
- Payments Fraud Revealed: How Well Are You Managing Your Company's Risk?
- Running With Treasury Technology Safely
- Best Practices in Treasury Technology Implementation
- The Inner Work of Leaders: *Leadership as a Habit of Mind*
- How Multi- Level Outsourcing Can Work For Treasurers
- Bank Services: Do You Know What To Buy and How Much To Pay
- Unclaimed Property Reporting is MY Responsibility? Where Do I Start?
- Critical Success Factors to Implementing Remote Deposit Capture
- Moving to a Primary Bank
- Mining the Gold in Your Analysis Billing Statement

- Business Continuity – How to Ensure Cash Management Activities Aren't Crippled By Unfortunate Events
- Building Team Consensus
- Cash Investing Rules for Treasurers Under New Accounting Rules
- Recent Changes to Accounting for Business: Combinations of the Trap & Void
- The New Guidance for SOX404 Compliance: Paying Less & Getting More
- Turning Investment Reporting Risks Into Strategic Strengths
- Short-Term Cash Forecasting – Case Study

The conference provided an opportunity for the employees of Finance to stay current in the industry and to learn about upcoming initiatives, while also networking with peers and service providers. The seminars we attended also provided a forum for discussions on more effective ways to do things and new insights that can be directly applied to the various tasks performed in Finance. They also helped with the understanding and the support of policies that enhance the effectiveness of both Treasury and Financial Reporting. These functions are reflected in daily accounting activities which impact the integrity of reporting including; the CAFR (Comprehensive Annual Financial Report), Official Statement and annual budget.

We are all very appreciative of the opportunity to maintain and advance our professional skills which benefit the City of Manchester.

Respectfully submitted,

Guy Beloit
Assistant Director- Accounting & Reporting

Sharon Y. Wickens
Assistant Director - Treasury

Maureen Cail
Financial Analyst

Lisa M. Sorenson
Financial Analyst

January 23, 2008

The Board of Mayor and Alderman

Introduction to ArcGis 9.2

January 16, 17, 22

(3 day workshop)

I learned how to work with ArcGIS 9.2 in a hands on learning environment.

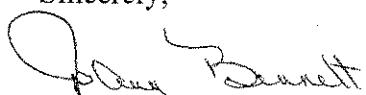
The course was useful for me as I had no prior formal GIS experience.

With a focus on New Hampshire data and application, I was able to learn how to use ArcGIS 9.2 to produce attractive, effective maps.

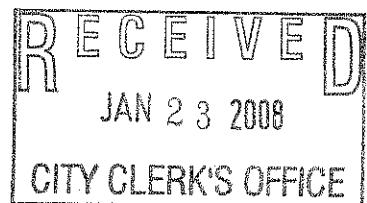
This course is extremely beneficial for me as the resources of the GIS program will be helpful when I need to identify if a property is currently sewered.

I appreciate the opportunity I was given by my BSO, June George, whom allowed me to take this very beneficial course.

Sincerely,



JoAnn Bennett
City of Manchester
Environmental Protection Division





**City Of Manchester
Department of Highways
Environmental Protection Division**

300 Winston Street
Manchester, New Hampshire 03103-6826
(603) 624-6595 Fax (603) 628-6234

Frank C. Thomas, P.E.
Public Works Director

Kevin A. Sheppard, P.E.
Deputy Public Works Director

January 15, 2008

Committee on Accounts, Enrollment, and Revenue Administration
C/o Mr. William Sanders, Finance Director
City Hall
One City Hall Plaza
Manchester, NH 03101

Subject: **Request to Stay at NEWEA Conference** EPD No. 08-01
Boston, MA

Dear Committee Members,

I am respectfully requesting a waiver from the City's travel policy to stay in Boston during the New England Water Environment Association's annual conference from January 27th until January 30, 2008. This annual conference provides excellent educational sessions on wastewater and stormwater issues. It also allows me to obtain continuing education credits, which are required to maintain my Professional Engineer's license. The conference typically starts with breakfast sessions at 7:30 am and concludes at about 5:00 pm.

The request for the waiver is because I will be presenting two technical papers on Manchester's environmental mitigation projects at the conference, including one at 8:30 am on Monday January 28th. Staying in Boston will ensure that I will not have to encounter potential delays due to early morning traffic and/or snowstorms to reach the conference on time. In addition, evening functions during the conference provide the perfect opportunity to network with peers in both the public and private sector on common issues. Lastly, EPD's has sufficient budget within our educational line item to pay for this room.

Frank Thomas and I received a similar waiver to stay at last year's conference and I hope that Committee deems it appropriate to again grant this waiver. If you have any questions, or require any additional information, please feel free to contact us at your convenience.

Sincerely,

Frederick J. McNeill, P.E.
Chief Sanitary Engineer



William E. Sanders
Finance Officer

CITY OF MANCHESTER *Finance Department*

January 28, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/O Carol Johnson
Office of the City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review, is the City of Manchester's unaudited Monthly Financial Report for the six months ended December 31, 2007.

Expenditures:

The average unobligated balance by percentage for the six month period should be 50% left as a benchmark. Departments with at least a 10% variance are City Solicitor, Information Systems, Human Resources, Building Maintenance and Elderly Services. *City Solicitor* has expensed the annual audit fee and insurance premium for the year. *Human Resources'* spending for the first six months is higher than anticipated due to retiree severance payments. *Information Systems* has recorded obligations for equipment to be reimbursed by the departments receiving the equipment. This department also has fully encumbered service agreements, postage as well as telephone obligations for the year. *Building Maintenance* has fully encumbered the contracted cleaning services for the year at over \$4 million. *Elderly Services* has encumbered telephone, postage and utilities. *Health care costs* through December of \$5,078,881 are up \$340,000, or 7.2%, for the same period last year.

Overall, expenditures through December are slightly higher than the benchmark with the composite city-wide unobligated balance of 45.87% compared to 47.0% for the same period a year ago.

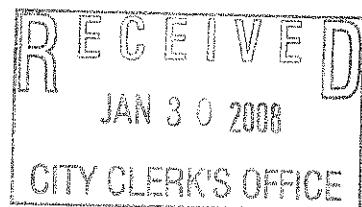
Revenues:

Revenues through December are tracking the budget fairly well with the exception of auto registrations which are \$345,000 below the six month budget and building permits which are trailing budget projections by approximately \$400,000 for the first six months. These lower than anticipated revenues are partially offset by higher than anticipated interest income.

Respectfully submitted,

William E. Sanders
Finance Officer

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**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SIX MONTHS ENDED
DECEMBER 31, 2007**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
TABLE OF CONTENTS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2007
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department With Restricted Items
 For The Six Months Ended December 31, 2007

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(UNAUDITED)

Budget Basis

QT2BUDCOX1

	FY 2008 MODIFIED BUDGET	FY 2008 OBLIGATION TO DATE	FY 2008 UNOBLIGATED BALANCE	FY 2008 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 76,903.00	\$ 37,478.38	\$ 39,424.62	51.27
ASSESSORS	681,286.00	343,143.22	338,142.78	49.63
BUILDING	1,331,983.00	607,620.55	724,362.45	54.38
CITY CLERK	1,198,393.00	563,971.11	634,421.89	52.94
MEDO	329,799.00	164,532.01	165,266.99	50.11
CITY SOLICITOR	1,144,540.00	799,234.02	345,305.98	30.17
FINANCE	1,154,777.00	565,777.03	588,999.97	51.01
INFORMATION SYSTEMS	1,622,731.00	1,046,635.48	576,095.52	35.50
MAYOR	251,693.00	122,511.25	129,181.75	51.33
OFFICE OF YOUTH SERVICES	529,733.00	266,894.85	262,838.15	49.62
HUMAN RESOURCES	887,468.00	502,607.82	384,860.18	43.37
PLANNING	866,215.00	430,064.15	436,150.85	50.35
BUILDING MAINTENANCE DIVISION	6,481,049.00	5,372,819.12	1,108,229.88	17.10
TAX COLLECTOR	628,099.00	302,086.63	326,012.37	51.90
FIRE	20,589,862.00	10,179,027.56	10,410,834.44	50.56
POLICE	21,588,646.90	11,184,919.39	10,403,727.51	48.19
HEALTH	2,917,046.00	1,173,537.85	1,743,508.15	59.77
HIGHWAY	20,897,840.00	11,112,278.59	9,785,561.41	46.83
WELFARE	1,177,639.00	582,453.00	595,186.00	50.54
PARKS & RECREATION	3,040,747.00	1,602,880.52	1,437,866.48	47.29
MCTV	390,000.00	-	390,000.00	100.00
LIBRARY	2,406,159.00	1,128,530.62	1,277,628.38	53.10
ELDERLY SERVICES	269,226.00	158,788.29	110,437.71	41.02
TOTAL AGENCIES	90,461,834.90	48,247,791.44	42,214,043.46	46.67
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	700,000.00	-	700,000.00	100.00
CONTINGENCY	499,198.10	-	499,198.10	100.00
CIVIC CONTRIBUTIONS	152,700.00	135,322.67	17,377.33	11.38
NON-CITY PROGRAMS	68,817.00	69,278.58	(461.58)	(.67)
SAFETY REVIEW BOARD	40,000.00	30,774.39	9,225.61	23.06
COMMUNITY IMPROVEMENT PROGRAM	1,689,429.00	1,689,429.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	1,051,500.00	861,261.01	190,238.99	18.09
TRANSIT SUBSIDY	1,176,714.00	1,176,714.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	13,577.40	86,422.60	86.42
CONSERVATION COMMISSION	8,400.00	1,306.96	7,093.04	84.44
MATURING DEBT	9,219,000.00	5,465,905.76	3,753,094.24	40.71
INTEREST ON MATURING DEBT	5,514,500.00	3,009,895.36	2,504,604.64	45.42
HEALTH INSURANCE	10,432,125.00	5,078,881.90	5,353,243.10	51.31
DENTAL INSURANCE	859,630.00	271,114.37	588,515.63	68.46
DEATH BENEFIT	60,874.00	20,886.41	39,987.59	65.69
TECHNOLOGY RESERVE	250,000.00	124,147.21	125,852.79	50.34
TOTAL NON-DEPARTMENTAL ITEMS	31,822,887.10	17,948,495.02	13,874,392.08	43.60
TOTAL GENERAL FUND	\$ 122,284,722.00	\$ 66,196,286.46	\$ 56,088,435.54	45.87

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department With Restricted Items
 For The Six Months Ended December 31, 2006

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(UNAUDITED)

Budget Basis
 QT2BUDCOX2

	FY 2007 MODIFIED BUDGET	FY 2007 OBLIGATIONS TO DATE	FY 2007 UNOBLIGATED BALANCE	FY 2007 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 77,576.00	\$ 37,416.72	\$ 40,159.28	51.77
ASSESSORS	704,244.00	326,628.39	377,615.61	53.62
BUILDING	1,306,019.00	619,919.55	686,099.45	52.53
CITY CLERK	1,044,294.00	511,039.32	533,254.68	51.06
MEDO	351,416.00	149,725.33	201,690.67	57.39
CITY SOLICITOR	1,146,177.00	872,188.61	273,988.39	23.90
FINANCE	1,099,232.00	586,599.46	512,632.54	46.64
CENTRAL PURCHASING	171,050.00	42,770.72	128,279.28	75.00
INFORMATION SYSTEMS	1,822,908.00	1,213,249.03	609,658.97	33.44
MAYOR	274,657.00	126,858.98	147,798.02	53.81
OFFICE OF YOUTH SERVICES	533,536.10	260,351.75	273,184.35	51.20
HUMAN RESOURCES	939,418.00	457,335.40	482,082.60	51.32
PLANNING	963,019.00	423,945.86	539,073.14	55.98
BUILDING MAINTENANCE DIVISION	6,690,630.00	5,520,021.62	1,170,608.38	17.50
TAX COLLECTOR	648,744.00	281,874.18	366,869.82	56.55
FIRE	19,877,270.00	9,883,296.08	9,993,973.92	50.28
POLICE	19,809,392.00	10,166,007.83	9,643,384.17	48.68
HEALTH	3,081,219.00	1,269,392.54	1,811,826.46	58.80
HIGHWAY	20,516,439.00	9,773,395.96	10,743,043.04	52.36
WELFARE	1,212,409.00	570,027.55	642,381.45	52.98
PARKS & RECREATION	3,409,217.00	1,714,218.72	1,694,998.28	49.72
MCTV	396,754.00	-	396,754.00	100.00
LIBRARY	2,451,660.00	1,139,559.51	1,312,100.49	53.52
ELDERLY SERVICES	258,854.31	154,119.43	104,734.88	40.46
TOTAL AGENCIES	88,786,134.41	46,099,942.54	42,686,191.87	48.08
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	400,000.00	-	400,000.00	100.00
CONTINGENCY	102,351.74	-	102,351.74	100.00
CIVIC CONTRIBUTIONS	157,708.14	121,495.91	36,212.23	22.96
NON-CITY PROGRAMS	69,149.43	69,149.43	-	-
SAFETY REVIEW BOARD	40,000.00	17,837.26	22,162.74	55.41
COMMUNITY IMPROVEMENT PROGRAM	1,827,638.00	1,827,638.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	1,080,255.28	664,197.98	416,057.30	38.51
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	19,109.50	80,890.50	80.89
CONSERVATION COMMISSION	14,341.00	1,865.14	12,475.86	86.99
MATURING DEBT	8,341,600.00	4,944,349.73	3,397,250.27	40.73
INTEREST ON MATURING DEBT	5,441,950.00	2,678,095.78	2,763,854.22	50.79
HEALTH INSURANCE	9,944,148.00	4,738,569.00	5,205,579.00	52.35
DENTAL INSURANCE	820,615.00	383,508.55	437,106.45	53.27
DEATH BENEFITS	59,069.00	30,097.10	28,971.90	49.05
TECHNOLOGY RESERVE	250,000.00	122,655.57	127,344.43	50.94
TOTAL NON-DEPARTMENTAL ITEMS	29,748,825.59	16,718,568.95	13,030,256.64	43.80
TOTAL GENERAL FUND	\$ 118,534,960.00	\$ 62,818,511.49	\$ 55,716,448.51	47.00

2
5-5

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2007

1/29/08
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(UNAUDITED)

Budget Basis

QT2REVAGEN

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	741,872.00	655,365.22	86,506.78	11.66
BUILDING	2,050,000.00	935,927.45	1,114,072.55	54.35
CITY CLERK	1,848,345.00	259,250.42	1,589,094.58	85.97
MEDO	121,188.00	54,038.10	67,149.90	55.41
CITY SOLICITOR	460,751.00	65,000.00	395,751.00	85.89
FINANCE	10,242,654.00	3,727,525.60	6,515,128.40	63.61
INFORMATION SYSTEMS	37,262.00	54,069.93	(16,807.93)	(45.11)
HUMAN RESOURCES	107,000.00	4,461.56	102,538.44	95.83
PLANNING BOARD	349,000.00	46,586.35	302,413.65	86.65
BUILDING MAINTENANCE DIVISION	5,844,489.00	2,030,272.93	3,834,216.07	65.60
TAX COLLECTOR	16,267,400.00	7,570,747.82	8,696,652.18	53.46
FIRE	387,800.00	56,645.05	331,154.95	85.39
POLICE	995,216.00	186,630.18	808,585.82	81.25
HEALTH	2,064,659.00	725,254.80	1,339,404.20	64.87
HIGHWAY	3,875,630.00	2,236,090.59	1,639,539.41	42.30
WELFARE	75,000.00	18,791.55	56,208.45	74.94
CEMETERY, PARKS & RECREATION	722,895.00	298,471.16	424,423.84	58.71
TOTAL AGENCIES	\$ 46,191,161.00	\$ 18,905,128.71	\$ 27,286,032.29	59.07

3
 5-6

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2007

1/28/08
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(UNAUDITED)

Budget Basis

QT2REVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	32,000.00	9,764.00	22,236.00	69.49
INTEREST AND PENALTIES	538,000.00	195,751.21	342,248.79	63.62
CABLE FRANCHISE FEES	1,100,000.00	76,659.24	1,023,340.76	93.03
TOTAL TAXES, INTEREST AND PENALTIES	1,670,000.00	282,174.45	1,387,825.55	83.10
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,156,000.00	7,577,525.12	8,578,474.88	53.10
LICENSES	470,500.00	71,187.24	399,312.76	84.87
PERMITS	2,418,000.00	1,070,649.45	1,347,350.55	55.72
TOTAL LICENSES AND PERMITS	19,044,500.00	8,719,361.81	10,325,138.19	54.22
INTERGOVERNMENTAL				
FEDERAL REVENUES	227,000.00	-	227,000.00	100.00
PAYMENTS IN LIEU OF TAXES	1,125,472.00	968,438.26	157,033.74	13.95
STATE REVENUES	6,691,470.00	3,322,956.51	3,368,513.49	50.34
TOTAL INTERGOVERNMENTAL	8,043,942.00	4,291,394.77	3,752,547.23	46.65
SALES AND SERVICES				
GENERAL REVENUES	143,695.00	67,969.85	75,725.15	52.70
PUBLIC SAFETY	174,150.00	88,001.82	86,148.18	49.47
HIGHWAY	615,500.00	369,265.20	246,234.80	40.01
TRAFFIC	-	992.03	(992.03)	-
SANITATION	20,000.00	10,192.27	9,807.73	49.04
HEALTH	-	6,432.00	(6,432.00)	-
CEMETERY, PARKS & RECREATION	292,795.00	191,746.13	101,048.87	34.51
ZONING BOARD	27,000.00	13,185.00	13,815.00	51.17
PARKING VIOLATIONS	11,000.00	6,850.00	4,150.00	37.73
COURT FINES	90,000.00	24,608.85	65,391.15	72.66
OTHER FINES	-	(13,243.37)	13,243.37	-
FEES	990,350.00	306,131.78	684,218.22	69.09
WITNESS FEES	95,000.00	38,895.90	56,104.10	59.06
TOTAL SALES AND SERVICES	2,459,490.00	1,111,027.46	1,348,462.54	54.83
OTHER REVENUE SOURCES				
INTEREST INCOME	2,604,000.00	1,420,412.65	1,183,587.35	45.45
FUND TRANSFERS	2,150,100.00	-	2,150,100.00	100.00
REIMBURSEMENTS	1,133,776.00	209,382.90	924,393.10	81.53
RENTALS & LEASES	760,200.00	14,706.00	745,494.00	98.07
SCHOOL CHARGEBACKS	8,237,915.00	2,796,002.79	5,441,912.21	66.06
MISCELLANEOUS	87,238.00	60,665.88	26,572.12	30.46
TOTAL OTHER REVENUE SOURCES	14,973,229.00	4,501,170.22	10,472,058.78	69.94
TOTAL	\$ 46,191,161.00	\$ 18,905,128.71	\$ 27,286,032.29	59.07

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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Year Ended June 30, 2007 And
 Modified Budget FY 2008

1/28/08

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	ACTUAL FY 2007	MODIFIED BUDGET FY 08	DIFFERENCE ACTUAL 07 VS BUDGET 08	PERCENTAGE DIFFERENCE OF FY07 VS FY08
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 34,656	-	\$ (34,656)	(100.00)
MISCELLANEOUS TAXES	12,879	32,000	19,121	148.47
INTEREST AND PENALTIES	674,763	538,000	(136,763)	(20.27)
CABLE FRANCHISE FEES	1,069,452	1,100,000	30,548	2.86
TOTAL TAXES, INTEREST AND PENALTIES	1,791,750	1,670,000	(121,750)	(6.80)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,143,121	16,156,000	12,879	.08
LICENSES	469,876	470,500	624	.13
PERMITS	2,501,843	2,418,000	(83,843)	(3.35)
TOTAL LICENSES AND PERMITS	19,114,840	19,044,500	(70,340)	(.37)
INTERGOVERNMENTAL				
FEDERAL REVENUES	247,512	227,000	(20,512)	(8.29)
PAYMENTS IN LIEU OF TAXES	853,676	1,125,472	271,796	31.84
STATE REVENUES	6,331,658	6,691,470	359,812	5.68
TOTAL INTERGOVERNMENTAL	7,432,846	8,043,942	611,096	8.22
SALES AND SERVICES				
GENERAL REVENUES	142,335	143,695	1,360	.96
PUBLIC SAFETY	166,349	174,150	7,801	4.69
HIGHWAY	608,337	615,500	(7,163)	(1.18)
TRAFFIC	2,056	-	(2,056)	(100.00)
SANITATION	25,962	20,000	(5,962)	(22.96)
HEALTH	9,158	-	(9,158)	(100.00)
CEMETERY, PARKS & RECREATION	319,599	292,795	(26,804)	(8.39)
ZONING BOARD	67,844	27,000	(40,844)	(60.20)
PARKING VIOLATIONS	11,500	11,000	(500)	(4.35)
COURT FINES	84,940	90,000	5,060	5.96
OTHER FINES	1,014	-	(1,014)	(100.00)
FEES	880,744	990,350	109,606	12.44
WITNESS FEES	132,012	95,000	(37,012)	(28.04)
TOTAL SALES AND SERVICES	2,451,850	2,459,490	7,640	.31
OTHER REVENUE SOURCES				
INTEREST INCOME	2,438,924	2,604,000	165,076	6.77
FUND TRANSFERS	2,675,048	2,150,100	(524,948)	(19.62)
REIMBURSEMENTS	685,919	1,133,776	447,857	65.29
RENTALS & LEASES	794,266	760,200	(34,066)	(4.29)
SCHOOL CHARGEBACKS	7,825,612	8,237,915	412,303	5.27
MISCELLANEOUS	43,439	87,238	43,799	100.83
TOTAL OTHER REVENUE SOURCES	14,463,208	14,873,229	510,021	3.53
TOTAL	\$ 45,254,494	\$ 46,191,161	\$ 936,667	2.07

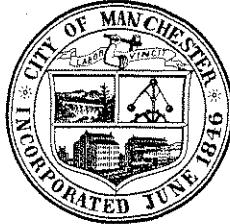
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2007 and 2006

1/28/08
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	(UNAUDITED)	Budget Basis	QT2REVC0M2	
	6 MONTHS	6 MONTHS	DIFFERENCE	PERCENTAGE
	ACTUAL	ACTUAL	ACTUAL 07 VS	DIFFERENCE OF
	FY 2007	FY 2008	ACTUAL 08	FY07 VS FY08
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 11,502	-	\$ (11,502)	(100.00)
MISCELLANEOUS TAXES	4,679	9,764	5,085	108.68
INTEREST AND PENALTIES	159,387	195,751	36,364	22.82
CABLE FRANCHISE FEES	73,739	76,659	2,920	3.96
TOTAL TAXES, INTEREST AND PENALTIES	249,307	282,174	32,867	13.18
LICENSES AND PERMITS				
AUTO REGISTRATIONS	7,923,498	7,577,525	(345,972)	(4.37)
LICENSES	81,843	71,187	(10,655)	(13.02)
PERMITS	1,466,661	1,070,649	(396,011)	(27.00)
TOTAL LICENSES AND PERMITS	9,472,002	8,719,361	(752,640)	(7.95)
INTERGOVERNMENTAL				
FEDERAL REVENUES	27,406	-	(27,406)	(100.00)
PAYMENTS IN LIEU OF TAXES	667,385	968,438	301,053	45.11
STATE REVENUES	3,232,204	3,322,956	90,752	2.81
TOTAL INTERGOVERNMENTAL	3,926,995	4,291,394	364,399	9.28
SALES AND SERVICES				
GENERAL REVENUES	75,851	67,969	(7,881)	(10.39)
PUBLIC SAFETY	84,978	88,001	3,023	3.56
HIGHWAY	385,470	369,265	(16,204)	(4.20)
TRAFFIC	1,140	992	(147)	(12.98)
SANITATION	9,109	10,192	1,083	11.89
HEALTH	4,871	6,432	1,561	32.05
CEMETERY, PARKS & RECREATION	195,101	191,746	(3,354)	(1.72)
ZONING BOARD	35,099	13,185	(21,914)	(62.43)
PARKING VIOLATIONS	5,050	6,850	1,800	35.64
COURT FINES	57,882	24,608	(33,273)	(57.48)
OTHER FINES	550	(13,243)	(13,793)	(2,507.89)
FEES	314,991	306,131	(8,859)	(2.81)
WITNESS FEES	82,491	38,895	(43,595)	(52.85)
TOTAL SALES AND SERVICES	1,252,583	1,111,027	(141,555)	(11.30)
OTHER REVENUE SOURCES				
INTEREST INCOME	1,183,178	1,420,412	237,234	20.05
FUND TRANSFERS	3,549	-	(3,549)	(100.00)
REIMBURSEMENTS	118,439	209,382	90,943	76.79
RENTALS & LEASES	21,036	14,706	(6,330)	(30.09)
SCHOOL CHARGEBACKS	3,045,433	2,796,002	(249,430)	(8.19)
MISCELLANEOUS	60,151	60,665	514	.86
TOTAL OTHER REVENUE SOURCES	4,431,786	4,501,170	69,384	1.57
TOTAL	\$ 19,332,673	\$ 18,905,128	\$ (427,544)	(2.21)

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William E. Sanders
Finance Officer

CITY OF MANCHESTER *Finance Department*

January 28, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Leo Bernier, City Clerk
One City Hall Plaza
Manchester NH 03101

Dear Honorable Committee Members,

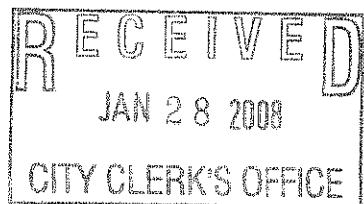
Enclosed for your review are the following reports updated through today:

- Department Legend
- Open Invoice report over 90 days by fund
- Open Invoice report all invoices for interdepartmental billings only
- Open Invoice report all invoices due from the School Department only
- Listing of Invoices Submitted to City Solicitor for Legal Determination
- Accounts Receivable Summary

Please let me know if you have any questions or require further information.

Respectfully submitted,

Sharon Wickens
Assistant Director - Treasury
Enc.



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Legend			
Customer Type Code	Department	Fund	Name
02	Assessors	0101	General
03	Building/Housing Code	0204	CDBG
04	City Clerk	0205	Grants
05	City Coordinator/MEDO	0301	Capital Projects
07	City Solicitor	0801	EPD
10	Finance Department	0805	Airport
13	Information Systems	0807	Recreation
16	Mayor's Office	0809	Parking
18	Office of Youth Services		
19	Human Resources		
20	CIP/Planning		
21	Public Bldg. Services		
22	Tax Collector's Office		
25	Airport/Aviation		
27	Environmental Protection Div		
30	Fire Department		
33, 34, 35, 36	Police Department		
41	Health Department		
50	Highway Department		
51	Traffic Department		
52	Parking Department		
60	Welfare Department		
65	Parks & Recreation/Cemetery		
71	Library (east/west)		
82	Elderly Services		

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT	PAGE
											1
13	0301	000000044 MANCHESTER LIBRARY	07/03/13 13740	19" LCD Monitor		9884799	531.14	146.98	90	LIB PO#: DODD0710	
					TOTAL		531.14	146.98			
		000000056 MANCHESTER HUMAN RESOURCES DFT	05/06/27 13740	OPTIPLEX GX280		98867083	1,134.48	1,134.48	90	HRD PO#, 568209	
					TOTAL		1,134.48	1,134.48			
	000002521	MANCHESTER POLICE DEPT	05/06/30 13740	DVD WRITER		98867310	168.36	168.36	90	POL PO#: 570438	
		MANCHESTER POLICE DEPT	05/06/30 13740	MS WINDOWS SFTWR		98867210	444.00	444.00	90	POL PO#: 571240	
		MANCHESTER POLICE DEPT	05/06/30 13740	TOUGHBOOKS		98867210	8,588.00	6,777.28	90	POL PO#: 571240	
					TOTAL		9,260.36	7,389.64			
	000002573	MANCHESTER EPD	06/06/27 13926	Fringe Benefits-Info Sys		9877795	156.90	23.40	90	04/01/06 - 06/30/06	
		MANCHESTER EPD	06/06/27 13926	Labor ~ Info Sys		9877795	411.13	34.99	90	04/01/06 - 06/30/06	
		MANCHESTER EPD	05/06/30 13740	SUPPLY FOR SECURITY SYS		9887311	13.00	13.00	90	EPD PO#: 571334	
		MANCHESTER EPD	05/06/27 13740	VARIOUS MS SFTWR		98867086	1,181.60	657.00	90	EPD PO#: 570735	
					TOTAL		1,762.03	728.39			
					CUSTOMER TYPE						
19	000002557	MANCHESTER WATER WORKS	07/08/13 19270	Tuition Reimbursement		98882478	12,628.01	9,399.49			
					TOTAL		12,628.01	9,399.49			
							285.00	285.00	90	controls	
	000010816	COLAVITO, JANE	06/10/24 4A212	Health-School Dental Ins		9880014	170.12	170.12	90		
		COLAVITO, JANE	06/10/24 41211	Health-School Health Ins		9880014	1,927.74	1,927.74	90	July and Aug 06	
					TOTAL		2,097.86	2,097.86			
	000010817	GIBEAULT, CHERYL	06/10/25 4A212	Health-School Dental Ins		9880017	1,813.28	1,813.28	90	Bal due for July and Aug	
		GIBEAULT, CHERYL	06/10/25 41211	Health-School Health Ins		9880017	1,983.40	1,983.40	90	Bal due for July and Aug	
					TOTAL						
					CUSTOMER TYPE						
21	000000064	SCHOOL ADMINISTRATIVE UNIT #37	07/06/30 21998	School Charge Backs		9888029	172,970.74	170,625.08	90	CORRECTIVE MAINTENANCE	
		SCHOOL ADMINISTRATIVE UNIT #37	04/06/10 21998	School Charge Backs		9855512	163.20	163.20	90	ALARM, SECURITY CALLS	
		SCHOOL ADMINISTRATIVE UNIT #37	04/06/10 21998	School Charge Backs		9852312	448.80	448.80	90	ALARM SECURITY CALLS	
					TOTAL		173,582.74	171,237.08			

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL, CODE	COMMENT
21	0101	000004100	MCDONOUGH SCHOOL	06/03/08	21591	Custodial Contract Manpwr	9874908	75.57	75.57	90	CUST SVS SCHOOL SOCIAL ADMINISTRATIVE FEES
				06/03/08	21928	Custodial Indirect Cost	9874908	11.93	11.93	90	
						TOTAL		87.50	87.50		
000005216			Fraser Insurance Company	07/06/30	2A445	Structural Contracted Wk	9887924	9,210.00	9,210.00	90	REIMBURSEMENT RINES BLDG FLOOD 5-12-06
Fraser Insurance Company				07/06/29	21898	Other - Special Projects	9887385	11,482.20	11,482.20	90	
Fraser Insurance Company				07/06/26	21898	STATION #3 SG WILLOW	9887288	3,150.00	3,150.00	90	LIGHTNING REPAIRS
Fraser Insurance Company				07/06/06	21898	REIMBURSEMENT POLICE DEPT	9886938	13,987.90	13,987.90	90	REPAIRS FOR FLOODING
Fraser Insurance Company				07/05/15	21898	Other - Special Projects	9886385	1,690.00	1,690.00	90	SMYTH ROAD REIMBURSEMENT
Fraser Insurance Company				07/03/12	21898	PARTIAL REIMBURSEMENT	9884746	135,281.02	38,438.82	90	POLICE DEPT. FLOODING
						TOTAL		174,801.12	77,958.92		
000007995			MISS GREATER MANCHESTER SCHOLA	03/05/12	21591	Custodial Contract Manpwr	9843246	314.56	314.56	90	Memorial School ADMINISTRATIVE FEES
MISS GREATER MANCHESTER SCHOLA				03/05/12	21928	Custodial Indirect Cost	9843246	21.44	21.44	90	
						TOTAL		336.00	336.00		
000008022			NH BRIDGE ASSOCIATION	03/06/02	21591	Custodial Contract Manpwr	9843913	216.26	216.26	90	HILLSIDE APRIL 6TH
NH BRIDGE ASSOCIATION				03/06/02	21928	Custodial Indirect Cost	9843913	14.74	14.74	90	ADMINISTRATIVE FEES
						TOTAL		231.00	231.00		
000008510			ST FRANCIS PARISH CYO	04/06/09	21591	Custodial Contract Manpwr	9855296	326.40	326.40	90	CUST SVS CYO BASKETBALL
ST FRANCIS PARISH CYO				04/06/09	21928	Custodial Indirect Cost	9855296	41.60	41.60	90	ADMINISTRATIVE FEES
						TOTAL		368.00	368.00		
000008820			US LACROSS - NH CHAPTER	04/06/10	21591	Custodial Contract Manpwr	9855325	102.00	102.00	90	CUST SVS REVERE TRAINING
US LACROSS - NH CHAPTER				04/06/10	21928	Custodial Indirect Cost	9855325	13.00	13.00	90	ADMINISTRATIVE FEES
						TOTAL		115.00	115.00		
						CUSTOMER TYPE					
						TOTAL		349,521.36	250,333.50		
30	000002034		TOYS R US	07/04/04	30403	False Alarm Fee-2006	9885518	50.00	50.00	90	2 KELLER AVE , 1 CALL,
						TOTAL		50.00	50.00		
000005905			MCI WORLD.COM	05/10/04	30505	Hazardous Mat Insp Fee	9880243	100.00	100.00	90	1 WALL ST.
						TOTAL		100.00	100.00		
00001103			DRISCOLL, SEAN	07/05/03	3D130	Billed OT Reimb-4/15/07	9885993	211.65	211.65	90	BLUE & PALMER 3 HRS EA.
DRISCOLL, SEAN				07/05/03	3D224	RETIREMENT REIMB.	9885993	30.39	30.39	90	BLUE & PALMER 4/15/07

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT	
30	0101	000011033	DRISCOLL, SEAN	07/05/02	30482	Fire Dept Standby Fee	9885993	90.00	90.00	90	BUCKET TRUCK, 4/15/07 .3HR	
						TOTAL		332.04	332.04			
				07/05/03	3C130	FIRE EXPENSES 4/23/07	9885997	115.37	115.37	90	FIREFIGHTERS STATE RETIREMENT REIMB.	
				07/05/03	3C224	FIRE EXPENSES 4/23/07	9885997	16.57	16.57	90	CITY RETIREMENT REIMB.	
				07/05/03	3C228	FIRE EXPENSES 4/23/07	9885997	11.17	11.17	90	JOHN NOWE-DISPATCH	
				07/05/03	3D130	FIRE EXPENSES 4/23/07	9885997	93.13	93.13	90	TIRE REPLACEMENT	
				07/05/03	3D616	FIRE EXPENSES 4/23/07	9885997	273.22	273.22	90	42 GALLONS CLASS A FOAM	
				07/05/03	3D619	FIRE EXPENSES 4/23/07	9885997	546.00	546.00	90		
						TOTAL		1,055.46	1,055.46			
33	000000539	FRASER INSURANCE SERVICES		07/04/04	24	33898	flood damage - po-711012	98833865	188.44	188.44	90	Protech Fitness
				07/04/05	33898	flood damage - po-711012	9883386	273.00	273.00	90	armand e lemire co inc.	
				07/04/05	33898	flood damage - po-711012	9883387	103.00	103.00	90	armand e lemire co inc.	
				07/04/05	33898	flood damage - po-711014	9883384	1,003.68	1,003.68	90	controtech-economy pl	
				07/04/05	33898	flood damage - po-711024	9883385	385.00	385.00	90	controtech-economy pl	
				07/03/12	33898	flood damage	9885058	588.00	588.00	90	req reimbursement	
				07/02/13	33898	flood damage	9894235	318.66	318.66	90	req reimbursement	
				07/02/12	33898	flood damage	9893189	1,208.00	1,208.00	90	req reimbursement	
				07/01/22	33898	flood damage	9883729	48,854.57	48,854.57	90	req reimbursement	
						TOTAL		52,922.35	52,922.35			
34	000001416	BICKFORDS RESTAURANT		06/12/19	3A140	Regular Rate Officer's	9882378	141.04	141.04	90	Police Extra Detail	
				06/12/19	3A225	Regular Rate Retirement	9882379	15.12	15.12	90	Police Extra Detail	
				06/12/19	33237	Extra Detail Admin Fee	9882378	6.80	6.80	90	Police Extra Detail	
						TOTAL		162.96	162.96			
				05/09/23	33216	NSF Charge - Police Admin	98659589	30.00	30.00	90	Police - Administration	
				05/09/13	3A140	Regular Rate Officer's	986937	224.58	224.58	90	Police Extra Detail	
				05/09/13	3A225	Regular Rate Retirement	986937	24.05	24.05	90	Police Extra Detail	
				05/09/13	33237	Extra Detail Admin Fee	986937	11.05	11.05	90	Police Extra Detail	
				05/05/17	3A140	Regular Rate Officer's	9865661	552.32	552.32	90	Police Extra Detail	
				05/05/17	3A225	Regular Rate Retirement	9865661	47.20	47.20	90	Police Extra Detail	
				05/05/17	3B140	Overtime Rate Officer's	9865661	78.84	78.84	90	Police Extra Detail	
				05/05/17	3B225	Overtime Rate Retirement	9865661	6.74	6.74	90	Police Extra Detail	
				05/05/17	33237	Extra Detail Admin Fee	9865661	29.75	29.75	90	Police Extra Detail	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	CUSTOMER CODE	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101 000004564	R E JENKINS CONSTRUCTION CO		07/09/26	3A140	Regular Rate Officer's	9883388	826.08		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/09/26	3B225	Regular Rate Retirement	9883389	36.96		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/09/26	3B225	Overtime Rate Officer's	9883388	52.38		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/09/26	3B237	Extra Detail Admin Fee	9883386	42.50		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/09/26	3B237	Extra Detail Reserve Acct	9883388	80.95		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/08/01	3A140	Regular Rate Officer's	9883119	240.94		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/08/01	3B225	Regular Rate Retirement	9883119	32.34		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/08/01	3B237	Extra Detail Admin Fee	9883119	11.90		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3A140	Regular Rate Officer's	9883008	192.00		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3A140	Regular Rate Retirement	9883008	722.82		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3B225	Overtime Rate Officer's	9883009	97.03		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3B225	Overtime Rate Retirement	9883009	104.76		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3B225	Extra Detail Admin Fee	9883033	14.06		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3B225	Extra Detail Reserve Acct	9883008	49.30		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3B237	Extra Detail Admin Fee	9883008	42.24		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3B237	Regular Rate Officer's	9887997	264.45		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/25	3B237	Regular Rate Retirement	9887997	28.35		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/18	3A140	Extra Detail Admin Fee	9887997	12.75		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/18	3A140	Regular Rate Officer's	9887790	564.16		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/18	3A140	Regular Rate Retirement	9887790	60.48		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/18	3B225	Overtime Rate Officer's	9887790	80.49		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/18	3B225	Overtime Rate Retirement	9887790	8.63		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/18	3B237	Extra Detail Admin Fee	9887790	29.75		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/05	3A140	Regular Rate Officer's	9887465	528.90		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/05	3A225	Regular Rate Retirement	9887465	56.70		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/05	3A225	Extra Detail Admin Fee	9887465	25.50		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/05	3A225	Extra Detail Reserve Acct	9886306	141.04		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/07/05	3A225	Regular Rate Officer's	9887191	15.12		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/06/21	3A140	Regular Rate Retirement	9887191	6.80		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/06/21	3A225	Extra Detail Admin Fee	9887191	264.45		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/06/21	3B140	Overtime Rate Officer's	9885879	28.35		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/05/09	3A140	Regular Rate Retirement	9885879	5.75		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/05/09	3A225	Regular Rate Retirement	9885879	24.65		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/05/09	3A225	Extra Detail Admin Fee	9886306	12.75		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/25	3A140	Regular Rate Officer's	9885379	476.01		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/25	3A225	Regular Rate Retirement	9885379	51.03		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/25	3B140	Overtime Rate Officer's	9885379	53.66		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/25	3B225	Overtime Rate Retirement	9885379	5.75		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/25	3B237	Extra Detail Admin Fee	9885379	24.65		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/18	3A140	Regular Rate Officer's	98853785	1,145.95		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/18	3A225	Regular Rate Retirement	98853785	122.85		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/18	3B140	Overtime Rate Officer's	98853785	348.79		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/18	3B225	Overtime Rate Retirement	98853785	37.38		Police Extra Detail
	R E JENKINS CONSTRUCTION CO			07/04/18	3B237	Extra Detail Admin Fee	98853785	66.30		Police Extra Detail
						TOTAL	1,004.53	1,004.41		
										6,496.17
										7,007.29

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101 00000503	WREN'S NEST EXCAVATION LLC	06/04/19 3A140	Regular Rate Officer's	9875837	449.15	449.15	90	Police Extra Detail	
		WREN'S NEST EXCAVATION LLC	06/04/19 3A225	Regular Rate Retirement	9875837	18.50	18.50	90	Police Extra Detail	
		WREN'S NEST EXCAVATION LLC	06/04/19 3A237	Extra Detail Admin Fee	9875837	22.10	22.10	90	Police Extra Detail	
		WREN'S NEST EXCAVATION LLC	06/04/19 3A931	Extra Detail Reserve Acct	9875837	29.62	29.62	90	Police Extra Detail	
				TOTAL,		519.37	519.37			
000005712	COMCAST	07/01/30 3A140	Regular Rate Officer's	9884031	493.64	493.64	90	Police Extra Detail		
	COMCAST	07/01/30 3A225	Regular Rate Retirement	9884031	52.92	52.92	90	Police Extra Detail		
	COMCAST	07/01/30 3A237	Extra Detail Admin Fee	9884031	23.80	23.80	90	Police Extra Detail		
	COMCAST	06/07/25 3A140	Regular Rate Officer's	9879453	141.04	141.04	90	Police Extra Detail		
	COMCAST	06/07/25 3A225	Regular Rate Retirement	9879453	15.12	15.12	90	Police Extra Detail		
	COMCAST	06/07/25 3A237	Extra Detail Admin Fee	9879453	6.80	6.80	90	Police Extra Detail		
				TOTAL,		733.32	733.32			
000006710	GOOD TIMES	07/08/01 3A140	Regular Rate Officer's	9883123	344.20	344.20	90	Police Extra Detail		
	GOOD TIMES	07/08/01 3A225	Regular Rate Retirement	9883123	23.10	23.10	90	Police Extra Detail		
	GOOD TIMES	07/08/01 3A140	Supervisor Rate Officer's	9883123	194.05	194.05	90	Police Extra Detail		
	GOOD TIMES	07/08/01 3A225	Supervisor Rate Retirement	9883123	26.05	26.05	90	Police Extra Detail		
	GOOD TIMES	07/08/01 3A237	Extra Detail Admin Fee	9883123	25.50	25.50	90	Police Extra Detail		
	GOOD TIMES	07/08/01 3A871	Police - Cruiser Rental	9883123	75.00	75.00	90	Police - Extra Detail		
	GOOD TIMES	07/08/01 3A931	Extra Detail Reserve Acct	9883123	23.10	23.10	90	Police Extra Detail		
				TOTAL,		711.10	711.10			
000006869	MANCHESTER COMMUNITY TELEVISIO	07/08/29 3A140	Regular Rate Officer's	9888751	172.10	172.10	90	Police Extra Detail		
	MANCHESTER COMMUNITY TELEVISIO	07/08/29 3A225	Regular Rate Retirement	9888751	23.10	23.10	90	Police Extra Detail		
	MANCHESTER COMMUNITY TELEVISIO	07/08/29 3A237	Extra Detail Admin Fee	9888751	8.50	8.50	90	Police Extra Detail		
				TOTAL,		203.70	203.70			
000008163	STOP & SHOP LOSS PREVENTION	07/05/24 3A140	Regular Rate Officer's	9886520	881.50	91.14	90	Police Extra Detail		
	STOP & SHOP LOSS PREVENTION	07/05/24 3A225	Regular Rate Retirement	9886520	94.50	94.50	90	Police Extra Detail		
	STOP & SHOP LOSS PREVENTION	07/05/24 3A237	Extra Detail Admin Fee	9886520	42.50	42.50	90	Police Extra Detail		
				TOTAL,		1,018.50	228.14			
000008266	STERLING & REID BROS CIRCUS	03/08/16 3A140	Regular Rate Officer's	9846210	810.00	810.00	90	Police Extra Detail		
	STERLING & REID BROS CIRCUS	03/08/16 3A225	Regular Rate Retirement	9846210	69.12	69.12	90	Police Extra Detail		
	STERLING & REID BROS CIRCUS	03/08/16 3A237	Extra Detail Admin Fee	9846210	40.80	40.80	90	Police Extra Detail		
				TOTAL,		919.92	919.92			
000008268	ASPHALT DOCTOR	03/10/04 3A140	Regular Rate Officer's	9847788	185.63	185.63	90	Police Extra Detail		
	ASPHALT DOCTOR	03/10/04 3A225	Regular Rate Retirement	9847788	15.84	15.84	90	Police Extra Detail		
	ASPHALT DOCTOR	03/10/04 3A237	Extra Detail Admin Fee	9847788	9.35	9.35	90	Police Extra Detail		

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	COMMENT
CODE										CONTROL CODE	
34	0101	0000008268	ASPHALT DOCTOR	03/08/30	3A140	Regular Rate Officer's	9846570	540.00	540.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3A225	Regular Rate Retirement	9846570	46.08	46.08	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3B140	Overtime Rate Officer's	9846570	102.80	102.80	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3B225	Overtime Rate Retirement	9846570	8.78	8.78	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	32327	Extra Detail Admin Fee	9846570	30.60	30.60	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3A140	Regular Rate Officer's	9846570	945.00	945.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3A225	Regular Rate Retirement	9846570	57.60	57.60	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3B140	Overtime Rate Officer's	9846570	154.20	154.20	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3B225	Overtime Rate Retirement	9846570	10.98	10.98	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	33237	Extra Detail Admin Fee	9846570	52.70	52.70	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	33931	Extra Detail Reserve Acct	9846570	25.24	25.24	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3A140	Regular Rate Officer's	9846211	270.00	270.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3A225	Regular Rate Retirement	9846211	23.04	23.04	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3B140	Overtime Rate Officer's	9846211	102.80	102.80	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3B225	Overtime Rate Retirement	9846211	8.78	8.78	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	32327	Extra Detail Admin Fee	9846211	17.00	17.00	90	Police Extra Detail
						TOTAL		2,606.42	2,606.42		
	0000008376	SECOND STREET PRODUCTIONS		03/10/11	3A140	Regular Rate Officer's	9847901	860.63	860.63	90	Police Extra Detail
		SECOND STREET PRODUCTIONS		03/10/11	3A225	Regular Rate Retirement	9847901	61.92	61.92	90	Police Extra Detail
		SECOND STREET PRODUCTIONS		03/10/11	3B140	Extra Detail Admin Fee	9847901	43.35	43.35	90	Police Extra Detail
		SECOND STREET PRODUCTIONS		03/10/11	3B225	Extra Detail Reserve Acct	9847901	11.52	11.52	90	Police Extra Detail
						TOTAL		977.42	977.42		
	000010253 RD EDMONDS & SONS			07/09/05	3B140	Overtime Rate Officer's	9888878	52.36	52.36	90	Police Extra Detail
						TOTAL		52.38	52.38		
	000010609 BREEZEWAY PUB			06/06/27	3A140	Regular Rate Officer's	9877725	1,209.25	578.84	90	Police Extra Detail
		BREEZEWAY PUB		06/06/27	3A225	Regular Rate Retirement	9877725	129.50	129.50	90	Police Extra Detail
		BREEZEWAY PUB		06/06/27	32327	Extra Detail Admin Fee	9877725	59.50	59.50	90	Police Extra Detail
						TOTAL		1,398.25	767.84		
	000010563 TYRE MAINTENANCE CO			06/07/19	3B140	Overtime Rate Officer's	9878187	107.32	22.58	90	Police Extra Detail
		TYRE MAINTENANCE CO		06/07/19	3B225	Overtime Rate Retirement	9878187	11.50	11.50	90	Police Extra Detail
						TOTAL		118.82	34.08		
	000010737 SEALIGHT			06/10/03	3A140	Regular Rate Officer's	9880144	176.30	176.30	90	Police Extra Detail
		SEALIGHT		06/10/03	3A237	Extra Detail Admin Fee	9880144	8.50	8.50	90	Police Extra Detail
		SEALIGHT		06/10/03	33931	Extra Detail Reserve Acct	9880144	18.90	18.90	90	Police Extra Detail
						TOTAL		203.70	203.70		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101	000001162	VARICK'S RESTAURANT	07/08/29	33140	Regular Rate Officer's	9889765	137.68	137.68	90	Police Extra Detail
			VARICK'S RESTAURANT	07/08/29	33225	Regular Rate Retirement	9888765	18.48	18.48	90	Police Extra Detail
			VARICK'S RESTAURANT	07/08/29	33237	Extra Detail Admin Fee	9888765	6.80	6.80	90	Police Extra Detail
						TOTAL		162.96	162.96		
						CUSTOMER TYPE					
						TOTAL		17,800.64	15,783.89		
35	000000869	AMICA MUTUAL INSURANCE CO	AMICA MUTUAL INSURANCE CO	07/09/26	33231	07-63158 Constance Beaudoin	9889419	10.00	10.00	90	Police - Accident Reports
				07/08/01	33231	07-56433 Justin Cole	9888162	10.00	10.00	90	Police - Accident Reports
						TOTAL		20.00	20.00		
	000002266	LIBERTY MUTUAL INSURANCE		07/08/08	33231	07-58546 Emily Walsh	9888454	11.00	11.00	90	Police - Accident Reports
						TOTAL		11.00	11.00		
	000002488	COMMERCIAL INSURANCE, THE		07/06/08	33231	07 39220 Andre Jubinville	9886397	1.00	1.00	90.	Police - Accident Reports
						TOTAL		1.00	1.00		
	000007920	CINCINNATI INS CO		07/06/07	33231	07-36915 accurate air	9886386	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
	000008951	RESCUE ONE		06/05/03	33746	April Towing Fee	9876341	90.00	90.00	90	
		RESCUE ONE		06/04/04	33746	March Towing Fee	9875959	85.00	85.00	90	
		RESCUE ONE		06/03/14	33746	February Towing Fee	9875011	90.00	90.00	90	
		RESCUE ONE		06/02/14	33746	January Tow Fees	9874276	165.00	165.00	90	
		RESCUE ONE		06/01/06	33746	December Towing Fee	9873176	115.00	115.00	90	
		RESCUE ONE		05/12/13	33746	November Towing Fee	9872203	160.00	145.00	90	
						TOTAL		705.00	690.00		
	000009530	CRAIG & GAYZOULIS		07/09/12	33231	07-59364 Anna Loring	9889192	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
						CUSTOMER TYPE					
						TOTAL		757.00	742.00		
36	00000603	NATIONWIDE INSURANCE		07/09/26	33238	07-405677	9889361	10.00	10.00	90	Police - Records
						TOTAL		10.00	10.00		
	000000826	PROGRESSIVE INSURANCE CO		04/08/24	33238	04-57789	9857668	30.00	20.00	90	Police - Records

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
								TOTAL	30.00	20.00	
36	0101	0000007605	ALLSTATE INSURANCE	05/10/27	33238	05-77698	9870547	10.00	5.00	90	Police - Records
								TOTAL	10.00	5.00	
41	0000000035	MANCHESTER HEALTH DEPT		07/06/30	41592	Talbot St. Variety	9887706	180.00	180.00	90	Food License Fee
								TOTAL	180.00	180.00	
	0000008224	CHILD FAMILY SERVICES HOME CARE	07/09/30 41252	TB Immunity Test Fee	9883803		20.00	20.00	20.00	90	Sept 2007
								TOTAL	20.00	20.00	
	000000539 DR.	RAMESH DURYASIA	06/07/12 41890	Cab Services on 6/27/06	987048		28.00	28.00	28.00	90	Dentist w/Heart
								TOTAL	28.00	28.00	
50	0000000029	MANCHESTER CITY SOLICITOR	07/09/27 17913	Insurance Reimbursement	9887447		549.12	549.12	549.12	90	
		MANCHESTER CITY SOLICITOR	07/08/27	5906	Insurance Reimbursement	9887361	2,178.00	2,178.00	2,178.00	90	
								TOTAL	2,727.12	2,727.12	
	0000002573	MANCHESTER EPD	07/08/09 50110	Labor	174538-006	9888473	454.60	454.60	454.60	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Labor	174538-011	9888473	1,548.26	1,548.26	1,548.26	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Labor	174538-006	9888473	4,506.14	4,506.14	4,506.14	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Paint	174538-163	9888473	99.69	99.69	99.69	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Asphalt	174538-006	9888473	6,108.11	6,108.11	6,108.11	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Granite Curb	174538-011	9888473	1,158.54	1,158.54	1,158.54	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Equipment	174538-006	9888473	1,490.87	1,490.87	1,490.87	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Equipment	174538-011	9888473	27.64	27.64	27.64	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Labor	174538-163	9888473	391.68	391.68	391.68	90	POH 722825
		MANCHESTER EPD	07/08/09 50130	Equipment	174538-163	9888473	10.64	10.64	10.64	90	POH 722825
								TOTAL	15,796.17	15,796.17	
	000003146	LAMONTIE'S CARPET AND FLOORING	07/08/30 50363	Drop-Off Center Revenue	9888783		12.00	12.00	12.00	90	212357 8/23/07
		LAMONTIE'S CARPET AND FLOORING	07/07/31 50363	Drop-Off Center Revenue	9888364		9.00	9.00	9.00	90	207768 7/13/07
		LAMONTIE'S CARPET AND FLOORING	07/06/27 50363	Drop-Off Center Revenue	9887360		9.00	9.00	9.00	90	205756 6/7/07
		LAMONTIE'S CARPET AND FLOORING	07/06/27 50363	Drop-Off Center Revenue	9887360		10.50	10.50	10.50	90	207390 6/4/07
		LAMONTIE'S CARPET AND FLOORING	07/06/27 50363	Drop-Off Center Revenue	9887360		27.00	27.00	27.00	90	208012 6/15/07

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODES	COMMENT
50	0101	000003146 LAMONTE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887160	28.50	28.50	208839	6/15/07
		LAMONTE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887160	34.50	34.50	208021	6/15/07
		LAMONTE'S CARPET AND FLOORING	07/05/31	50363	Drop-Off Center Revenue	9886552	25.50	25.50	206394	5/16/07
		LAMONTE'S CARPET AND FLOORING	07/05/31	50363	Drop-Off Center Revenue	9886552	31.50	31.50	205609	5/22/07
		TOTAL					187.50	187.50		
000005238	DIG-RITE EXCAVATING	07/09/21	5G130	175	Utility Insp OT-1 hr	9889315	35.00	35.00	W/E 9/15/07	
	DIG-RITE EXCAVATING	07/09/10	5G130	175	Utility Insp OT-1 hr	9889315	35.00	35.00	W/E 9/1/07	
	DIG-RITE EXCAVATING	07/08/23	5G130	175	Utility Insp OT-2hrs	988804	70.00	70.00	W/E 8/18/07	
		TOTAL					140.00	140.00		
000005275	BEJOC HOLDINGS, LLC	07/05/11	50363	Drop-Off Center Revenue	9886346	498.50	64.63	90	205988	5/10/07
		TOTAL					498.50	64.63		
000005923	ANOKSEAG OVERHEAD DOOR	07/09/04	50363	Drop-Off Center Revenue	9886809	24.00	24.00	90	212758	8/30/07
	ANOKSEAG OVERHEAD DOOR	07/08/24	50363	Drop-Off Center Revenue	9886891	67.50	67.50	90	212353	8/23/07
		TOTAL					91.50	91.50		
000006172	CHAKAS, CHRIS	03/06/30	50229	Hgwy W/C salary op reim	9845639	96.49	96.49	90	doi 9-11-01	
		TOTAL					96.49	96.49		
000007285	CONCEPTUAL CONTRACTING INC.	06/12/22	50363	Drop-Off Center Revenue	9882716	13.50	13.50	90	TKT# 200343	12-21-06
	CONCEPTUAL CONTRACTING INC.	06/12/11	50363	Drop-Off Center Revenue	9883325	16.50	16.50	90	199543	12/7/06
	CONCEPTUAL CONTRACTING INC.	06/12/11	50363	Drop-Off Center Revenue	9882325	40.50	40.50	90	199448	12/6/06
		TOTAL					70.50	70.50		
000007423	STANLEY, JESSE B	06/08/25	50363	Drop-Off Center Revenue	9879336	90.00	90.00	90	192848	8/11/06
		TOTAL					90.00	90.00		
000007984	ROLDAN, MOSES	07/05/20	50363	Drop-Off Center Revenue	9889318	37.50	37.50	90	213777	9/18/07
		TOTAL					37.50	37.50		
000008005	MANN, STEVE	03/05/06	50229	Hgwy W/C salary op reim	9843224	417.56	417.56	90	doi 1-3-01	
		TOTAL					417.56	417.56		
000008006	BOUCHER, TEAC	03/05/06	50229	Hgwy W/C salary op reim	9843225	92.11	92.11	90	doi 10-11-02	
		TOTAL					92.11	92.11		

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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	GOSS, SCOTT	03/05/08 08:08	03/05/06 50229	Hgwy W/C salary op reim	9843226	158.70	158.70	90	doi 1-17-03
		GOSS, SCOTT	03/05/08 08:08	03/05/06 50229	Hgwy R/C salary op reim	9843226	166.17	166.17	90	doi 4-26-02 balance due
					TOTAL		324.87	324.87		
000000052	TOWNE, FRANCIS J	03/09/12 50363	Drop-Off Center Revenue	9846965		28.50		28.50	90	tke#35660-8-03
TOWNE, FRANCIS J	03/09/05 50363	Drop-Off Center Revenue	9846835		30.00		30.00	90	135431 9/4/2003	
TOWNE, FRANCIS J	03/09/02 50363	Drop-Off Center Revenue	9846774		18.00		18.00	90	135156 8/29/2003	
TOWNE, FRANCIS J	03/08/29 50363	Drop-Off Center Revenue	9846774		63.00		63.00	90	135043 8/28/2003	
TOWNE, FRANCIS J	03/08/29 50363	Drop-Off Center Revenue	9846774		94.50		94.50	90	135042 8/28/2003	
TOWNE, FRANCIS J	03/08/29 50363	Drop-Off Center Revenue	9846774		97.50		97.50	90	135041 8/28/2003	
TOWNE, FRANCIS J	03/08/28 50363	Drop-Off Center Revenue	9846774		42.50		42.50	90	134754 8/25/2003	
TOWNE, FRANCIS J	03/08/28 50363	Drop-Off Center Revenue	9846774		70.50		70.50	90	134850 8/26/2003	
TOWNE, FRANCIS J	03/08/28 50363	Drop-Off Center Revenue	9846774		84.00		84.00	90	134904 8/26/2003	
TOWNE, FRANCIS J	03/08/28 50363	Drop-Off Center Revenue	9846774		99.00		99.00	90	134949 8/27/2003	
TOWNE, FRANCIS J	03/08/06 50363	Drop-Off Center Revenue	9845981		12.00		12.00	90	tke#133316 8-5-02	
TOWNE, FRANCIS J	03/08/01 50363	Drop-Off Center Revenue	9845895		38.00		38.00	90	134779 7/29/2003	
TOWNE, FRANCIS J	03/07/08 50363	Drop-Off Center Revenue	9845093		34.50		34.50	90	131013 7/3/2003	
TOWNE, FRANCIS J	03/06/24 50363	Drop-Off Center Revenue	9844748		66.00		66.00	90	130227 6/20/2003	
TOWNE, FRANCIS J	03/06/23 50363	Drop-Off Center Revenue	9844748		39.00		39.00	90	130042 6/19/2003	
TOWNE, FRANCIS J	03/06/19 50363	Drop-Off Center Revenue	9844748		27.00		27.00	90	129896 6/17/2003	
TOWNE, FRANCIS J	03/06/19 50363	Drop-Off Center Revenue	9844748		31.50		31.50	90	129880 6/17/2003	
TOWNE, FRANCIS J	03/06/19 50363	Drop-Off Center Revenue	9844748		39.00		39.00	90	129935 6/17/2003	
TOWNE, FRANCIS J	03/06/19 50363	Drop-Off Center Revenue	9844748		72.00		72.00	90	128889 6/17/2003	
TOWNE, FRANCIS J	03/06/18 50363	Drop-Off Center Revenue	9844748		54.00		54.00	90	128798 6/16/2003	
TOWNE, FRANCIS J	03/06/18 50363	Drop-Off Center Revenue	9844748		66.00		66.00	90	128760 6/16/2003	
TOWNE, FRANCIS J	03/06/13 50363	Drop-Off Center Revenue	9844244		33.00		33.00	90	129540 6/11/2003	
TOWNE, FRANCIS J	03/06/09 50363	Drop-Off Center Revenue	9844119		39.00		39.00	90	129263 6/7/2003	
TOWNE, FRANCIS J	03/05/21 50363	Drop-Off Center Revenue	9843832		19.50		19.50	90	#127975 5/19/03	
TOWNE, FRANCIS J	03/05/21 50363	Drop-Off Center Revenue	9843832		19.50		19.50	90	#128037 5/20/03	
TOWNE, FRANCIS J	03/05/21 50363	Drop-Off Center Revenue	9843832		33.00		33.00	90	#127813 5/17/03	
TOWNE, FRANCIS J	03/05/21 50363	Drop-Off Center Revenue	9843832		39.00		39.00	90	#127976 5/19/03	
TOWNE, FRANCIS J	03/05/21 50363	Drop-Off Center Revenue	9843832		48.00		48.00	90	#128012 5/19/03	
TOWNE, FRANCIS J	03/05/21 50363	Drop-Off Center Revenue	9843832		58.50		58.50	90	#128011 5/19/03	
					TOTAL		1,396.00	1,396.00		
0000000111 THOMPSON, STEVE	03/07/25 50229	Worker's Comp Overpayment	9845813		598.72		518.72	90	Date Of Injury: 6-16-03	
THOMPSON, STEVE	03/06/13 50229	Worker's Comp Overpayment	9844250		82.97		82.97	90	Date of Injury 3/5/2001	
					TOTAL		681.69	601.69		
0000000114 POISSON, KYLE	07/06/28 50129	Worker's Comp Overpayment	9887373		115.33		115.33	90	Date of Injury: 3/8/07	
POISSON, KYLE	03/06/13 50229	Worker's Comp Overpayment	9844253		440.93		440.93	90	DOI: 3/28/2001&4/19/2002	
					TOTAL		556.26	556.26		

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101 000008115 FITZGERALD, RYAN		03/06/13 50229		Worker's Comp Overpayment	9844254	36.92	36.92	90	Date of Injury: 11/18/2002
			TOTAL				36.92	36.92		
	0000008220 KOMM, HOWARD		03/07/25 50229		Worker's Comp Overpayment	9845817	866.76	691.76	90	Date of Injury: 2-17-03
			TOTAL				866.76	691.76		
	0000008532 WREN'S NEST CONSTRUCTION		06/06/09 5G130		175 Utility Insp On-3 Shrs	98777294	122.50	122.50	90	W/E 5/27/06
	WREN'S NEST CONSTRUCTION		06/06/09 5G130		175 Utility Insp On-3 Shrs	98777294	122.50	122.50	90	W/E 5/27/06
	WREN'S NEST CONSTRUCTION		06/05/19 5G130		175 Utility Insp On-3 hrs	98763248	105.00	105.00	90	W/E 5/13/06
	WREN'S NEST CONSTRUCTION		06/04/20 5G130		175 Utility Insp On-.5hrs	9876317	17.50	17.50	90	W/E 4/14/06
	WREN'S NEST CONSTRUCTION		06/04/20 5G130		175 Utility Insp On-3 hrs	9876317	105.00	105.00	90	W/E 4/14/06
			TOTAL				472.50	472.50		
	0000008572 OLIVIO, VICTOR		04/01/16 50229		Worker's Comp Overpayment	9851128	161.34	161.34	90	Date of Injury: 4/7/03
			TOTAL				161.34	161.34		
	0000008643 DIONNE, GERARD		04/02/27 50229		Worker's Comp Overpayment	9852501	154.11	154.11	90	Date of Injury: 10/15/03
			TOTAL				154.11	154.11		
	0000008645 CLANCY, JOHN C JR		04/03/03 50229		Worker's Comp Overpayment	9852612	705.78	665.78	90	Date of Injury: 8/27/03
			TOTAL				705.78	665.78		
	0000008682 PROVENCHER, JAY		04/11/01 50229		Worker's Comp Overpayment	9859837	346.17	346.17	90	Date of Injury: 12/8/03
	PROVENCHER, JAY		04/03/26 50229		Worker's Comp Overpayment	9853276	272.84	265.84	90	Date of Injury: 12/8/04
			TOTAL				705.78	665.78		
							619.01	612.01		
	0000008751 D & F BUILDERS		07/07/30 50363		Drop-Off Center Revenue	988065	96.00	96.00	90	210643 7/26/07
	D & F BUILDERS		07/07/30 50363		Drop-Off Center Revenue	988065	157.50	157.50	90	210600 7/26/07
	D & F BUILDERS		07/07/26 50363		Drop-Off Center Revenue	988065	55.50	55.50	90	210552 7/25/07
	D & F BUILDERS		07/07/26 50363		Drop-Off Center Revenue	988065	88.50	88.50	90	210655 7/24/07
	D & F BUILDERS		07/07/26 50363		Drop-Off Center Revenue	988065	132.00	132.00	90	210318 7/23/07
	D & F BUILDERS		07/07/26 50363		Drop-Off Center Revenue	988065	270.00	270.00	90	210370 7/23/07
	D & F BUILDERS		07/07/23 50363		Drop-Off Center Revenue	9887946	102.00	102.00	90	21095 7/21/07
	D & F BUILDERS		07/07/23 50363		Drop-Off Center Revenue	9887946	205.50	205.50	90	210179 7/20/07
	D & F BUILDERS		07/07/23 50363		Drop-Off Center Revenue	9887946	243.00	243.00	90	210273 7/21/07
	D & F BUILDERS		07/07/20 50363		Drop-Off Center Revenue	9887946	196.50	196.50	90	210102 7/19/07
	D & F BUILDERS		07/07/20 50363		Drop-Off Center Revenue	9887946	222.00	222.00	90	210145 7/19/07
	D & F BUILDERS		07/07/20 50363		Drop-Off Center Revenue	9887946	327.00	327.00	90	210904 7/18/07
	D & F BUILDERS		07/07/12 50363		Drop-Off Center Revenue	9887837	219.00	219.00	90	209476 7/9/07
	D & F BUILDERS		07/07/09 50363		Drop-Off Center Revenue	9887725	87.00	87.00	90	209190 7/3/07

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	CONTROL CODE	COMMENT
50	0101	000008751	D & F BUILDERS	07/07/09	50363	Drop-Off Center Revenue	9887725	165.00	90	209249	7/3/07	
		D & F BUILDERS	D & F BUILDERS	07/07/09	50363	Drop-Off Center Revenue	9887725	265.50	90	208374	6/29/07	
		D & F BUILDERS	D & F BUILDERS	07/06/29	50363	Drop-Off Center Revenue	9887346	160.50	90	208899	6/28/07	
		D & F BUILDERS	D & F BUILDERS	07/06/29	50363	Drop-Off Center Revenue	9887699	177.00	90	208798	6/27/07	
		D & F BUILDERS	D & F BUILDERS	07/06/27	50363	Drop-Off Center Revenue	9887346	193.50	90	208594	6/25/07	
		D & F BUILDERS	D & F BUILDERS	07/06/27	50363	Drop-Off Center Revenue	9887346	256.50	90	208650	6/25/07	
						TOTAL		3,619.50	3,619.50			
000008904		MACLEAY, KENNETH	MACLEAY, KENNETH	07/07/26	50363	Drop-Off Center Revenue	9888078	34.50	90	210410	7/24/07	
			MACLEAY, KENNETH	07/07/20	50363	Drop-Off Center Revenue	9887964	78.00	90	210063	7/18/07	
				07/07/20	50363	Drop-Off Center Revenue	9887964	127.50	90	210076	7/19/07	
						TOTAL		240.00	240.00			
000009775		NOBERT, STEPHEN R	NOBERT, STEPHEN R	07/05/17	50363	Drop-Off Center Revenue	9886477	24.00	90	206076	5/14/07	
			NOBERT, STEPHEN R	07/05/14	50363	Drop-Off Center Revenue	9886369	21.00	90	206016	5/11/07	
			NOBERT, STEPHEN R	07/05/14	50363	Drop-Off Center Revenue	9886359	34.50	90	206011	5/11/07	
			NOBERT, STEPHEN R	07/05/07	50363	Drop-Off Center Revenue	9886264	61.50	90	204482	5/4/07	
			NOBERT, STEPHEN R	07/04/26	50363	Drop-Off Center Revenue	9885924	9.00	90	206745	4/24/07	
			NOBERT, STEPHEN R	07/04/26	50363	Drop-Off Center Revenue	9885924	25.50	90	204659	4/23/07	
			NOBERT, STEPHEN R	07/04/20	50363	Drop-Off Center Revenue	9885853	43.50	90	204380	4/18/07	
			NOBERT, STEPHEN R	07/04/13	50363	Drop-Off Center Revenue	9885746	84.00	90	204270	4/12/07	
			NOBERT, STEPHEN R	07/04/11	50363	Drop-Off Center Revenue	9885746	18.00	90	204092	4/9/07	
			NOBERT, STEPHEN R	07/04/05	50363	Drop-Off Center Revenue	9885414	82.50	90	203985	4/4/07	
						TOTAL		403.50	326.75			
000010124		ALBUQUERQUE, JOSE	ALBUQUERQUE, JOSE	05/08/25	50229	Worker's Comp Overpayment	9868815	473.20	90	date of Injury: 7/22/05		
				05/08/05	50229	Worker's Comp Overpayment	9868808	45.52	90	date of Injury: 7/26/05		
						TOTAL		519.12	499.12			
000010626		CORCORAN ENVIRONMENTAL		07/09/28	50872	lease payment	9889444	6,500.00	6,500.00	September 2007		
						TOTAL		6,500.00	6,500.00			
000010652		COLON, ANGEL	COLON, ANGEL	06/08/03	50363	Drop-Off Center Revenue	9878728	84.00	90	192009	7/31/06	
				06/07/28	50363	Drop-Off Center Revenue	9878558	45.00	90	191614	7/25/06	
						TOTAL		129.00	129.00			
000010661		LEONARD, TODD	LEONARD, TODD	06/09/13	50363	Drop-Off Center Revenue	9879705	33.00	90	194666	9/11/06	
				06/09/08	50363	Drop-Off Center Revenue	9879337	30.00	90	194301	9/5/06	
						TOTAL		63.00	63.00			

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101 000010666	CLIFFSIDE CONSTRUCTION	06/10/02 50363	Drop-Off Center Revenue	98010172		58.50	90	195585	9/27/06
	06/10/02 50363	CLIFFSIDE CONSTRUCTION	06/10/02 50363	Drop-Off Center Revenue	9801023		61.50	90	195738	9/29/06
	06/09/25 50363	CLIFFSIDE CONSTRUCTION	06/09/25 50363	Drop-Off Center Revenue	9801023		45.00	90	195362	9/22/06
	06/09/21 50363	CLIFFSIDE CONSTRUCTION	06/09/21 50363	Drop-Off Center Revenue	9801023		22.50	90	195165	9/19/06
	06/09/21 50363	CLIFFSIDE CONSTRUCTION	06/09/21 50363	Drop-Off Center Revenue	9801023		72.00	90	195223	9/20/06
	06/09/21 50363	CLIFFSIDE CONSTRUCTION	06/09/21 50363	Drop-Off Center Revenue	9801023		91.00	90	195092	9/18/06
	06/09/21 50363	CLIFFSIDE CONSTRUCTION	06/09/21 50363	Drop-Off Center Revenue	9801023		135.00	90	195218	9/19/06
	06/09/18 50363	CLIFFSIDE CONSTRUCTION	06/09/18 50363	Drop-Off Center Revenue	9879687		9.00	90	TKT#194908	9-14-06
	06/09/18 50363	CLIFFSIDE CONSTRUCTION	06/09/18 50363	Drop-Off Center Revenue	9879687		10.50	90	TKT#194897	9-14-06
	06/09/18 50363	CLIFFSIDE CONSTRUCTION	06/09/18 50363	Drop-Off Center Revenue	9879687		19.50	90	TKT#194813	9-13-06
	06/09/18 50363	CLIFFSIDE CONSTRUCTION	06/09/18 50363	Drop-Off Center Revenue	9879687		24.00	90	TKT#194829	9-13-06
	06/09/18 50363	CLIFFSIDE CONSTRUCTION	06/09/18 50363	Drop-Off Center Revenue	9879687		30.00	90	TKT#194895	9-13-06
	06/09/13 50363	CLIFFSIDE CONSTRUCTION	06/09/13 50363	Drop-Off Center Revenue	9879687		79.50	90	TKT#194873	9-14-06
	06/09/13 50363	CLIFFSIDE CONSTRUCTION	06/09/13 50363	Drop-Off Center Revenue	9879687		43.50	90	194724	9/12/06
	06/09/13 50363	CLIFFSIDE CONSTRUCTION	06/09/13 50363	Drop-Off Center Revenue	9879687		49.50	90	194758	9/12/06
	06/09/13 50363	CLIFFSIDE CONSTRUCTION	06/09/13 50363	Drop-Off Center Revenue	9879687		55.50	90	194783	9/12/06
	06/09/13 50363	CLIFFSIDE CONSTRUCTION	06/09/13 50363	Drop-Off Center Revenue	9879687		57.00	90	194738	9/12/06
	06/09/11 50363	CLIFFSIDE CONSTRUCTION	06/09/11 50363	Drop-Off Center Revenue	9879224		9.00	90	194543	9/8/06
	06/09/11 50363	CLIFFSIDE CONSTRUCTION	06/09/11 50363	Drop-Off Center Revenue	9879224		24.00	90	194580	9/8/06
	06/09/01 50363	CLIFFSIDE CONSTRUCTION	06/09/01 50363	Drop-Off Center Revenue	987954		57.00	90	194004	8/31/06
	06/08/25 50363	CLIFFSIDE CONSTRUCTION	06/08/25 50363	Drop-Off Center Revenue	9879293		24.00	90	193602	8/24/06
	06/08/25 50363	CLIFFSIDE CONSTRUCTION	06/08/25 50363	Drop-Off Center Revenue	9879293		37.50	90	193423	8/21/06
	06/08/21 50363	CLIFFSIDE CONSTRUCTION	06/08/21 50363	Drop-Off Center Revenue	9879293		70.50	90	193365	8/21/06
	06/08/17 50363	CLIFFSIDE CONSTRUCTION	06/08/17 50363	Drop-Off Center Revenue	9879183		66.00	90	193229	8/18/06
							31.50	90	192859	8/14/06
				TOTAL			1,173.00			
	000010703	FORENEN, CHRISTOPHER	06/08/16 50363	Drop-Off Center Revenue	9879196		279.50	90	192432	8/7/06
				TOTAL			279.50			
	000010713	BALIXA, HARRY K	06/08/25 50363	Drop-Off Center Revenue	9879284		99.50	90	192675	8/9/06
				TOTAL			99.50			
	000010826	VONTAHLE, ALPHA S	06/10/25 50363	Drop-Off Center Revenue	9880936		31.50	90	196544	10/12/06
				TOTAL			31.50			
	000010829	J.T. WRIGHT EXCAVATION	06/10/26 5G130	175 Utility Insp OT-.5hrs	9880908		17.50	90	W/E 10/21/06	
	06/12/11 50363	KENNEDY, JUSTIN M	06/12/11 50363	Drop-Off Center Revenue	9882340		31.50	90	193462	12/5/06
				TOTAL			31.50			

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL, CODE	COMMENT
50	0101	000010085	RUSSELL, CHRISTOPHER A	07/06/25	50363	Drop-Off Center Revenue	9887277	140.00	140.00	90	208046 6/15/07
							TOTAL	140.00	140.00		
	000011132	FRAIN, COLIN		07/07/16	50216	NSP Charge - Highway	9887844	30.00	30.00	90	CK# 510 dated 6/22/07
		FRAIN, COLIN		07/07/16	50216	NSP Charge - Highway	9887844	30.00	30.00	90	CK# 511 dated 6/22/07
		FRAIN, COLIN		07/07/16	50363	Drop-Off Center Revenue	9887844	62.00	62.00	90	208555 6/22/07
		FRAIN, COLIN		07/07/16	50363	Drop-Off Center Revenue	9887844	103.50	103.50	90	208591 6/22/07
							TOTAL	225.50	225.50		
	000011184	MILLS, RONALD G II		07/09/04	50216	NSP Charge - Highway	9888831	30.00	30.00	90	CK# 933 dated 8/13/07
		MILLS, RONALD G II		07/09/04	50363	Drop-Off Center Revenue	9888831	61.50	61.50	90	211704 8/13/07
							TOTAL	91.50	91.50		
	000011191	LEPINE, WILLIAM F JR		07/09/06	50216	NSP Charge - Highway	9889122	30.00	30.00	90	CK# 120 dated 9/15/07
		LEPINE, WILLIAM F JR		07/09/06	50801	Toter Project Overhead	9889122	92.00	92.00	90	2 95 gal toters @ \$46 ea
		LEPINE, WILLIAM F JR		07/09/06	50918	Toter Project Overhead	9889122	8.00	8.00	90	2 95 gal toters @ \$4 ea
							TOTAL	130.00	130.00		
							CUSTOMER TYPE				
51	000006697	ROLON, MICHAEL		06/09/14	5B130	Labor-Signal Repair	9879632	188.24	188.24	90	
		ROLON, MICHAEL		06/09/14	5C682	Materials - Signals	9879632	361.00	361.00	90	
		ROLON, MICHAEL		06/09/14	52361	Equipment	9879632	16.74	16.74	90	
		ROLON, MICHAEL		06/09/14	52318	Admin Repair Fee	9879632	124.51	124.51	90	
							TOTAL	690.49	690.49		
	0000010679	SMITH, MARK		06/09/13	52361	Equipment	9879633	16.74	16.74	90	
		SMITH, MARK		06/09/12	5B130	Labor-Signal Repair	9879633	184.55	184.55	90	
		SMITH, MARK		06/09/12	5B382	Materials-Signals	9879633	16.33	16.33	90	
		SMITH, MARK		06/09/12	5C682	Materials-Signals	9879633	606.32	606.32	90	
		SMITH, MARK		06/09/12	52318	Admin Repair Fee	9879633	181.27	181.27	90	
							TOTAL	1,005.24	985.21		
	000010815	RCS TRUCKING-ERIC DAVIDSON		06/10/25	5B130	Labor-Signal Repair	9881301	120.71	120.71	90	
		RCS TRUCKING-ERIC DAVIDSON		06/10/25	5E110	Labor-Signal Repair	9881301	24.01	24.01	90	
		RCS TRUCKING-ERIC DAVIDSON		06/10/25	5B130	Labor-Signal Repair	9881301	108.05	108.05	90	
		RCS TRUCKING-ERIC DAVIDSON		06/10/25	50361	Equipment	9881301	15.77	15.77	90	
		RCS TRUCKING-ERIC DAVIDSON		06/10/25	52361	Equipment	9881301	18.14	18.14	90	
		RCS TRUCKING-ERIC DAVIDSON		06/10/25	52918	Admin Repair Fee	9881301	63.07	63.07	90	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
51	0101	0000010828	QUICKLAND LLC	06/10/26	5B130	Labor-Signal Repair	9881300	180.05	180.05	90
		QUICKLAND LLC	06/10/26	5B682	Materials - Signs	9881300	51.90	51.90	90	
		QUICKLAND LLC	06/10/26	5C682	Materials - Signals	9881300	550.95	550.95	90	
		QUICKLAND LLC	06/10/26	52361	Equipment	9881300	16.74	16.74	90	
		QUICKLAND LLC	06/10/26	52918	Admin Repair Fee	9881300	175.92	175.92	90	
						TOTAL	349.75	349.75		
000010880		FLEURY, STEVE	06/12/29	5B130	Labor-Sign Repair	9883596	114.17	114.17	90	
		FLEURY, STEVE	06/12/29	5B682	Materials - Signs	9883596	37.64	37.64	90	
		FLEURY, STEVE	06/12/29	52361	Equipment	9883596	7.98	7.98	90	
		FLEURY, STEVE	06/12/29	52918	Admin Repair Fee	9883596	58.02	58.02	90	
		FLEURY, STEVE	06/12/29	52921	Labor-Sign Repair	9883596	103.92	103.92	90	
						TOTAL	975.56	975.56		
000010946		MCMANAMA, JEFFREY	07/01/29	5B130	Labor-Sign Repair	9884097	190.99	190.99	90	
		MCMANAMA, JEFFREY	07/01/29	5B682	Materials - Signs	9884097	28.69	28.69	90	
		MCMANAMA, JEFFREY	07/01/29	52361	Equipment	9884097	3.99	3.99	90	
		MCMANAMA, JEFFREY	07/01/29	52918	Admin Repair Fee	9884097	49.21	49.21	90	
						TOTAL	321.73	321.73		
000010950		SELLER, LINDSAY A	07/04/05	5B130	Labor-Sign Repair	9885380	190.53	190.53	90	
		SELLER, LINDSAY A	07/04/05	5C682	Materials - Signals	9885380	582.60	582.60	90	
		SELLER, LINDSAY A	07/04/05	52361	Equipment	9885380	16.74	16.74	90	
		SELLER, LINDSAY A	07/04/05	52918	Admin Repair Fee	9885380	173.77	173.77	90	
						TOTAL	272.88	272.88		
000010975		GILBERT, HARWOOD	07/03/22	5B130	Labor-Sign Repair	9885139	155.89	155.89	90	
		GILBERT, HARWOOD	07/03/22	5B682	Materials - Signs	9885139	30.30	30.30	90	
		GILBERT, HARWOOD	07/03/22	52361	Equipment	9885139	3.99	3.99	90	
		GILBERT, HARWOOD	07/03/22	52918	Admin Repair Fee	9885139	41.84	41.84	90	
						TOTAL	232.02	232.02		
52	000006981	SMITH, SANDRA	06/06/20	A2646	Permits/Pearl St	9877544	45.00	45.00	90	
		SMITH, SANDRA	06/05/22	A2646	Permits/Pearl St	9876541	45.00	45.00	90	
		SMITH, SANDRA	06/04/21	A2646	Permits/Pearl St	9876003	45.00	45.00	90	
						TOTAL	135.00	135.00		
						CUSTOMER TYPE				
						TOTAL	4,811.28	4,811.28		
							4,791.28	4,791.28		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	0000007182	HEBERT, ERIKA	04/10/19	5A646	Downtown On-Street Permit	9859157	40.00	40.00	90	
			HEBERT, ERIKA	04/09/16	5A646	Downtown On-Street Permit	9858230	40.00	40.00	90	
			HEBERT, ERIKA	04/08/19	5A646	Downtown On-Street Permit	9857404	40.00	35.00	90	
				TOTAL				120.00	115.00		
0000008450	CONNOLY, JESSICA	04/10/19	5A646	Downtown On-Street Permit	9859247			40.00	40.00	90	
	CONNOLY, JESSICA	04/09/16	5A646	Downtown On-Street Permit	9858220			40.00	40.00	90	
	CONNOLY, JESSICA	04/08/19	5A646	Downtown On-Street Permit	9857491			40.00	40.00	90	
	CONNOLY, JESSICA	04/07/19	5A646	Downtown On-Street Permit	9856640			40.00	40.00	90	
	CONNOLY, JESSICA	04/06/17	5A646	Downtown On-Street Permit	9855723			35.00	35.00	90	
	CONNOLY, JESSICA	04/05/17	5A646	Downtown On-Street Permit	9854785			35.00	35.00	90	
				TOTAL				230.00	230.00		
0000008555	ROJAS, ALEXIS	04/01/09	222001	22% Admin Fee	9851006			285.84	285.84	90	
	ROJAS, ALEXIS	04/01/09	52682	Materials - Signals	9851006			1,299.25	793.72	90	
				TOTAL				1,585.09	1,079.56		
0000008606	DONOHUE, KATHRYN	04/02/05	222001	22% Admin Fee	9851769			176.24	176.24	90	
	DONOHUE, KATHRYN	04/02/05	52682	Materials - Signals	9851769			619.00	619.00	90	
	DONOHUE, KATHRYN	04/02/05	52921	Repair Traffic Signals	9851769			182.10	182.10	90	Traffic - Signs
				TOTAL				977.34	977.34		
0000008640	VANASSE, MICHAEL	04/02/26	222001	22% Admin Fee	9852464			170.93	170.93	90	
	VANASSE, MICHAEL	04/02/26	5C682	Materials - Signals	9852464			87.09	87.09	90	
	VANASSE, MICHAEL	04/02/26	52921	Repair Traffic Signals	9852464			689.86	689.86	90	Traffic - Signs
				TOTAL				947.88	947.88		
0000009485	ELIAS, RON	06/02/22	5B646	Middle St Parking Permits	9874570			135.00	135.00	90	
	ELIAS, RON	06/01/20	5B646	Middle St Parking Permits	9873526			135.00	135.00	90	
	ELIAS, RON	05/12/22	5B646	Middle St Parking Permits	9872522			135.00	135.00	90	
	ELIAS, RON	05/11/22	5B646	Middle St Parking Permits	9871244			135.00	135.00	90	
	ELIAS, RON	05/10/20	5B646	Middle St Parking Permits	9870319			135.00	135.00	90	
	ELIAS, RON	05/09/20	5B646	Middle St Parking Permits	9869488			135.00	135.00	90	
	ELIAS, RON	05/08/22	5B646	Middle St Parking Permits	9858666			135.00	53.18	90	
				TOTAL				245.00	863.18		
0000009558	BAADM, CHARLES	04/12/27	222001	22% Admin Fee	9861505			165.87	165.87	90	
	BAADM, CHARLES	04/12/27	5C682	Materials - Signals	9861505			563.50	563.50	90	
	BAADM, CHARLES	04/12/27	52921	Repair Traffic Signals	9861505			190.47	190.47	90	Traffic - Signs
				TOTAL				919.84	919.84		

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR CON

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL, CODE	COMMENT
52	0101 000010180	RICHARD, BRIAN	06/04/21	52646	Permits/Harriett	9876137	45.00	45.00	90	
	RICHARD, BRIAN	06/03/27	52646	Permits/Harriett	9875431	45.00	45.00	90		
	RICHARD, BRIAN	06/02/22	52646	Permits/Harriett	9874533	45.00	45.00	90		
	RICHARD, BRIAN	06/01/20	52646	Permits/Harriett	9873919	45.00	45.00	90		
	RICHARD, BRIAN	05/12/22	52646	Permits/Harriett	9872950	45.00	45.00	90		
	RICHARD, BRIAN	05/11/22	52646	Permits/Harriett	9871315	45.00	45.00	90		
		TOTAL					270.00	270.00		
	0000010215	SIMPSON, GREG	06/04/21	5A646	Downtown On-Street Permit	9876138	40.00	40.00	90	
	SIMPSON, GREG	06/03/27	5A646	Downtown On-Street Permit	9875332	40.00	40.00	90		
	SIMPSON, GREG	06/02/22	5A646	Downtown On-Street Permit	9874334	40.00	40.00	90		
	SIMPSON, GREG	06/01/20	5A646	Downtown On-Street Permit	9873320	40.00	40.00	90		
	SIMPSON, GREG	05/12/22	5A646	Downtown On Street Permit	9872991	40.00	40.00	90		
	SIMPSON, GREG	05/11/22	5A646	Downtown On-Street Permit	9871116	40.00	1.80	90		
		TOTAL					240.00	201.80		
	0000010407	GAGNE, PATRICK	06/02/15	2Z201	22% Admin Fee	9874285	134.20	134.20	90	
	GAGNE, PATRICK	06/02/15	5C682	Materials - Signals	9874285	610.00	610.00	90		
		TOTAL					744.20	744.20		
	0000010422	BROWN, GAIL	06/02/15	ZZZ01	22% Admin Fee	9874286	129.66	129.66	90	
	BROWN, GAIL	06/02/15	5C682	Materials - Signals	9874286	489.00	489.00	90		
	BROWN, GAIL	06/02/15	52921	Repair Traffic Signals	9874286	100.38	100.38	90	Traffic - Signs	
		TOTAL					719.04	719.04		
		CUSTOMER TYPE								
65	0000000064	SCHOOL ADMINISTRATIVE UNIT #37	06/03/31	65598	Schl Grounds March 2006	9875613	7,040.78	38.41	90	
		TOTAL					7,833.39	7,164.48		
	000002073	SWEENEY POST AM LEGION	07/08/27	65457	Baseball	9888691	75.00	75.00	90	
		TOTAL					75.00	75.00		
	000010655	SWEET, RAY	05/06/30	65130	OT Salary Reimbursement	9877974	456.03	458.03	90	
	SWEET, RAY	05/06/30	65230	Fica Reimbursement	9877974	36.97	36.97	90		
		TOTAL					495.00	495.00		
	000010991	PIETRZAK, NANCY A	07/03/12	65216	NSF Charge - Admin	9885383	25.00	25.00	90	Parks - Administration

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE TRANSACTION CODE DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
65	0101 000011097	ROGHER, WILLIAM R	07/09/19 65216	NSP Charge - Admin	9889296	50.00	50.00	90	Parks - Administration
				TOTAL		50.00	50.00		
	000011186	MANCHESTER DEVILS	07/09/10 55456	Football	9889772	1,250.00	1,250.00	90	
				TOTAL		1,250.00	1,250.00		
				CUSTOMER TYPE					
				FUND	8,935.78	1,935.41			
				TOTAL	501,305.38	388,235.30			
27	0801 000006124	DANS SEPTIC INSPECTION	06/06/10 27999	5 months Interest due on	9877891	893.20	893.20	90	acct bal of \$11,909.02
	06/02/09 27137	DANS SEPTIC INSPECTION	06/02/09 27137	18% APR on Past Due	9874281	159.50	159.50	90	Balances of \$10,632.78
	06/01/31 27137	DANS SEPTIC INSPECTION	06/01/09 27999	Interest on November Bal	9874099	1,116.74	1,116.74	90	Trk40: Trx 2243-2251
	06/01/09 27999	DANS SEPTIC INSPECTION	05/12/31 27137	EPD Septage	9873497	88.21	88.21	90	\$5,880.67 @ 18% per annum
	05/12/31 27137	DANS SEPTIC INSPECTION	05/12/31 27137	EPD Septage	9873426	2,104.77	2,104.77	90	Trk4 40: Trx 2210-2224
	05/12/31 27137	DANS SEPTIC INSPECTION	05/13/30 27137	EPD Septage	987426	2,559.13	2,559.13	90	Trk4 33: Trx Various
	05/13/30 27137	DANS SEPTIC INSPECTION			9871971	9,860.67	2,774.55	90	Trk33: Trx Various
				TOTAL		16,802.22	9,636.10		
	000011076	SINCLAIR, STU	07/05/19 27999	Misc Monitoring	9887172	1,200.00	1,200.00	90	Asphalt overlay of the
				TOTAL		1,200.00	1,200.00		
				CUSTOMER TYPE					
				FUND	18,002.22	10,896.10			
25	0805 000003476	ALLEGHENY AIRLINES INC	04/08/31 25647	Aviation - Reimbursements	02506378	217.80	217.80	90	
	04/07/31 25847	ALLEGHENY AIRLINES INC	04/07/01 25152	Aviation - Reimbursements	02506158	357.50	357.50	90	
	04/07/01 25152	ALLEGHENY AIRLINES INC	04/07/01 25152	Terminal Rent/Display	02505829	1,404.53	1,404.53	90	
	04/07/01 25152	ALLEGHENY AIRLINES INC	04/06/30 25156	Terminal Rent/Display	02515820	1,494.79	1,494.79	90	
	04/06/30 25156	ALLEGHENY AIRLINES INC	03/11/30 25156	Landing Fees	02505944	4,985.33	4,985.33	90	
	03/11/30 25156	ALLEGHENY AIRLINES INC		Landing Fees	02504225	12,289.43	12,289.43	90	
				TOTAL		20,749.38	20,749.38		
	000003509	AVIS RENT A CAR	07/08/31 25161	Customer Facility Charge	02514749	.50	.50	90	

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000002537 BOYT ENTERPRISES LLC D/B/A HOYT ENTERPRISES LLC D/B/A HOYT ENTERPRISES LLC D/B/A	07/09/28 07/08/31 07/01/01	25153 25161 25844	Rental Cars Customer Facility Charge Cleaning Surcharge	02514983 02514751 02512567	44,453.57 1.00 409.67	4,737.74 1.00 .40	90 90 90	
					TOTAL		44,864.24	4,739.14		
	000002565 CAVU INC		07/07/02	25142	Aircraft Parking	02514329	135.00	135.00	90	
					TOTAL		135.00	135.00		
	000001651 DELTA AIRLINES INC		07/04/30	25156	Landing Fees	02511555	257.40	257.40	90	
					TOTAL		257.40	257.40		
	000003661 DRACUT LIMOUSING SERVICE		07/06/01	25148	Non-Airline Space Rent	025131702	25.00	25.00	90	
					TOTAL		25.00	25.00		
	000003675 ENTERPRISE RENT A CAR COMPANY		07/01/31	25153	Rental Cars	025121978	25,180.31	2,430.23	90	
	ENTERPRISE RENT A CAR COMPANY		06/12/29	25153	Rental Cars	025121756	25,535.81	2,795.73	90	
	ENTERPRISE RENT A CAR COMPANY		06/11/30	25153	Rental Cars	02512698	25,884.73	3,134.65	90	
					TOTAL		76,600.85	8,359.61		
	000003690 FEDERAL EXPRESS CORP		07/08/31	25156	Landing Fees	02514670	48,124.10	.01	90	
					TOTAL		48,124.10	.01		
	000003700 FORTIER, BILL		07/07/02	25142	Aircraft Parking	02514334	135.00	135.00	90	
					TOTAL		135.00	135.00		
	000003716 HERTZ CORP-PROP & CONCESSION		07/08/28	25153	Rental Cars	02514987	134,657.92	134,657.92	90	
	HERTZ CORP-PROP & CONCESSION		07/05/28	25161	Customer Facility Charge	02514987	64,170.00	64,170.00	90	
	HERTZ CORP-PROP & CONCESSION		07/08/31	25153	Rental Cars	02514755	186,697.03	186,697.03	90	
	HERTZ CORP-PROP & CONCESSION		07/08/31	25161	Customer Facility Charge	02514755	80,788.50	80,788.50	90	
	HERTZ CORP-PROP & CONCESSION		07/06/29	25163	Badge Fees	02514093	60.00	60.00	90	
	HERTZ CORP-PROP & CONCESSION		07/06/29	25165	Fingerprinting Fees	02514109	145.00	145.00	90	
	HERTZ CORP-PROP & CONCESSION		07/06/29	25646	Parking Permits	02514093	25.00	25.00	90	
	HERTZ CORP-PROP & CONCESSION		07/03/15	25153	Rental Cars	02511350	878.10	878.10	90	
					TOTAL		467,421.55	467,421.55		
	000003755 INTRASPACE AIRPORT ADVERTISING		07/06/29	25144	Terminal Advertising	02514327	15,204.20	.20	90	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	L & M VENDING & AMUSEMENT CO	07/08/31	25154	Vending Machines	02514760	156.20	90		
		L & M VENDING & AMUSEMENT CO	07/08/31	25154	Vending Machines	02514760	2,341.94	90		
		L & M VENDING & AMUSEMENT CO	07/07/31	25154	Vending Machines	02514552	194.83	90		
		L & M VENDING & AMUSEMENT CO	07/07/31	25154	Vending Machines	02514552	2,306.02	90		
		L & M VENDING & AMUSEMENT CO	07/06/29	25154	Vending Machines	02514311	1,856.60	90		
		L & M VENDING & AMUSEMENT CO	07/06/29	25154	Vending Machines	02514311	2,240.02	90		
		TOTAL					15,204.20	.20		
000003828 QUANTUM AVIATION SERVICES			07/09/28	25159	Percentage of Gross	02514997	1,007.59	90		
QUANTUM AVIATION SERVICES			07/09/17	25163	Badge Fees	02514729	20.00	90		
QUANTUM AVIATION SERVICES			07/09/17	25165	Fingerprinting Fees	02514729	29.00	90		
QUANTUM AVIATION SERVICES			07/09/17	25646	Parking Permits	02514729	5.00	90		
QUANTUM AVIATION SERVICES			07/05/31	25159	Percentage of Gross	02514065	989.76	.01		
		TOTAL					9,095.61			
000003818 MCDONALDS ACCOUNTING CENTER			07/07/31	25149	Food & Beverages	02514553	20,496.10	.01		
		TOTAL					20,496.10	.01		
000003847 MESA AIRLINES			05/10/31	25156	Landing Fees	02510910	218.03	.08	90	
MESA AIRLINES			04/08/30	25847	Aviation - Reimbursements	02506749	510.75	187.27	90	
MESA AIRLINES			04/09/01	25152	Terminal Rent/Display	02506315	1,490.79	548.09	90	
MESA AIRLINES			04/08/31	25847	Aviation - Reimbursements	02506385	438.81	438.81	90	
MESA AIRLINES			04/07/31	25447	Aviation - Reimbursements	02506165	624.51	624.51	90	
		TOTAL					3,286.89	1,798.76		
000003874 VANGUARD CAR RENTAL/ NATIONAL			07/08/28	25153	Rental Cars	02515006	50,172.14	50,172.14	90	
VANGUARD CAR RENTAL/ NATIONAL			07/03/28	25161	Customer Facility Charge	02515006	29,074.50	29,074.50	90	
VANGUARD CAR RENTAL/ NATIONAL			07/09/04	25143	Rental Car Parking	02514622	617.84	617.84	90	
VANGUARD CAR RENTAL/ NATIONAL			07/09/04	25143	Rental Car Parking	02514640	\$,009.83	5,009.83	90	
VANGUARD CAR RENTAL/ NATIONAL			07/09/04	25146	Rental Car Counter Space	02514640	674.97	674.97	90	
VANGUARD CAR RENTAL/ NATIONAL			07/09/04	25148	Non Airline Space Rent	02514640	326.73	326.73	90	
VANGUARD CAR RENTAL/ NATIONAL			07/09/04	25840	Airpark Land Rents	02514624	526.66	526.66	90	
VANGUARD CAR RENTAL/ NATIONAL			07/09/04	25844	Cleaning Surcharge	02514640	558.57	558.57	90	
VANGUARD CAR RENTAL/ NATIONAL			07/06/29	25161	Customer Facility Charge	02514325	26,680.75	8,869.50	90	
VANGUARD CAR RENTAL/ NATIONAL			06/07/01	25143	Rental Car Parking	02514623	617.84	200.14	90	
		TOTAL					116,259.83	96,030.88		
000003928 P S A AIRLINES INC			04/12/01	25156	Landing Fees	02507167	16,234.74	884.07	90	
P S A AIRLINES INC			04/09/30	25847	Aviation - Reimbursements	02506752	12.59	12.59	90	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT	
25	0805	000003958 SAFLITE PILOT TRAINING	07/09/28	25159	Percentage of Gross	02514998	110.04	90			
		SAFLITE PILOT TRAINING	07/09/04	25140	Airpark Land Rents	02514629	8.94	90			
		SAFLITE PILOT TRAINING	07/09/04	25140	Airpark Land Rents	02514629	51.45	90			
		SAFLITE PILOT TRAINING	07/09/04	25140	Airpark Land Rents	02514629	295.64	90			
					TOTAL		16,247.33	896.66			
			07/07/31	25117	FAA Reimbursements-	State 02514254	160,534.71	90			
			07/06/29	25117	FAA Reimbursements-	State 02514203	213,218.72	736.32	90		
					TOTAL		467.07	229.73			
		000004001 STATE GRANTS									
		STATE GRANTS									
			07/07/02	25142	Aircraft Parking	02514343	135.00	135.00	90		
					TOTAL		373,753.43	16,760.83			
		000004011 STRUB, DONALD									
		000004053 UNITED AIRLINES									
		UNITED AIRLINES	07/08/01	25152	Terminal Rent/Display	02514422	17,880.80	2,459.38	90		
			07/07/02	25152	Terminal Rent/Display	02514176	14,704.64	2,459.38	90		
			07/06/29	25156	Landing Fees	02514252	26,134.87	.01	90		
			07/06/01	25152	Terminal Rent/Display	02514956	13,548.59	8,660.40	90		
			02/12/01	25152	Terminal Rent/Display	02501408	817.65	817.65	90		
			02/12/01	25152	Terminal Rent/Display	02501408	7,335.03	7,335.03	90		
			02/12/01	25152	Terminal Rent/Display	02501408	11,845.58	11,845.58	90		
			02/12/01	25152	Terminal Rent/Display	02501408	18,355.73	601.06	90		
					TOTAL		110,622.89	24,178.49			
		000004058 USAIRWAYS INC									
		USAIRWAYS INC	07/07/18	25163	Badge Fees	02514231	10.00	.02	90		
			06/10/31	25156	Landing Fees	02112322	34,765.42	.20	90		
			06/04/10	25163	Badge Fees	02510572	10.00	10.00	50		
			06/04/06	25163	Badge Fees	02510556	20.00	10.00	90		
			06/04/06	25163	Badge Fees	02510556	90.00	70.00	90		
			05/11/14	25163	Badge Fees	02509634	20.00	20.00	90		
			05/11/14	25163	Badge Fees	02509634	30.00	30.00	90		
			04/09/30	25847	Aviation - Reimbursements	02509656	4,024.15	.01	90		
					TOTAL		39,020.57	140.23			
		000004725 NORTHWEST AIRLINES									
			07/08/22	25864	Security Response Fee	02514531	200.00	200.00	90		
					TOTAL		200.00	200.00			
		000004011 SALTER TRANSPORTATION INC									
			07/06/01	25148	Non-Airline Space Rent	02513812	25.00	25.00	90		
					TOTAL		25.00	25.00			

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25 0805 06005016 ANDOVER LIMOUSINE			07/06/01 25148		Non-Airline Space Rent	02513646	25.00	25.00	90	
000005044 BEE LINE AIRPORT TRANSPORT SVC			07/06/01 25148		Non-Airline Space Rent	02513655	25.00	25.00	90	
000005128 PRO STAR AVIATION			07/06/29 25159		Percentage of Gross	02514315	1,526.39	1,526.39	90	
000005139 LIFESTYLE TRANSPORTATION INC			07/06/01 25148		Non-Airline Space Rent	02511756	25.00	25.00	90	
000005143 FEDERAL GRANTS 1999			07/07/31 25030		FAA Reimbursements ~ Fed	02514357	2,408,020.00	240,667.00	90	
			07/06/29 25030		FAA Reimbursements - Fed	02514202	3,198,281.00	11,045.00	90	
000005296 MAJESTIC LIMOUSINE OF MAINE			07/06/01 25148		Non-Airline Space Rent	02513765	25.00	5,606,301.00	251,712.00	
000005335 HUDSON - MANCHESTER, LL			07/09/28 25150		News & Gifts	02514990	48,359.59	25.00	90	
000005991 VERIZON			07/04/03 25163		Badge Fees	02513342	20.00	20.00	90	
000006110 ACTION LIMO SERVICE			07/06/01 25148		Non-Airline Space Rent	02513631	25.00	25.00	90	
000006162 WHITE MOUNTAIN LIMOUSINE INC			07/06/01 25148		Non-Airline Space Rent	02513849	25.00	25.00	90	
000006541 CREST LIMOUSINE			07/06/01 25148		Non-Airline Space Rent	02513691	25.00	25.00	90	
000006590 TROMBLY COMMUTER LINES INC			07/06/01 25148		Non-Airline Space Rent	02513839	25.00	25.00	90	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000006884 BALSAWS CORP	07/06/01	25148	Non-Airline Space Rent	02513651	25.00	25.00	90	
		000007519 DOT-FAA/TSA-AMZ-110	07/07/13	25995	Federal Grants	02514211	25.00	25.00		
					TOTAL		25.00	25.00		
							6,877.11	.46	90	
					TOTAL		6,877.11	.46		
		000007594 MISCELLANEOUS CUSTOMER	07/09/17	25163	Badge Fees	02514714	20.00	20.00	90	
		MISCELLANEOUS CUSTOMER	07/09/17	25163	Badge Fees	02514728	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	07/09/17	25163	Badge Fees	02514739	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	07/09/17	25165	Fingerprinting Fees	02514714	58.00	58.00	90	
		MISCELLANEOUS CUSTOMER	07/09/17	25165	Fingerprinting Fees	02514739	29.00	29.00	90	
		MISCELLANEOUS CUSTOMER	07/09/17	25165	Parking Permits	02514714	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	07/09/17	25166	Parking Permits	02514739	5.00	5.00	90	
		MISCELLANEOUS CUSTOMER	07/09/11	25162	Violation List Offense	02514653	155.00	155.00	90	
		MISCELLANEOUS CUSTOMER	07/08/14	25163	Badge Fees	02514496	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	07/08/14	25165	Fingerprinting Fees	02514496	29.00	29.00	90	
		MISCELLANEOUS CUSTOMER	07/08/14	25146	Parking Permits	02514496	5.00	5.00	90	
		MISCELLANEOUS CUSTOMER	07/07/30	25112	Copying Receipts	02514352	38.00	38.00	90	
		MISCELLANEOUS CUSTOMER	07/07/18	25163	Badge Fees	02514283	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	07/07/18	25163	Badge Fees	02514288	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	07/07/18	25165	Fingerprinting Fees	02514283	29.00	29.00	90	
		MISCELLANEOUS CUSTOMER	07/06/29	25163	Badge Fees	02514283	5.00	5.00	90	
		MISCELLANEOUS CUSTOMER	07/06/14	25163	Badge Fees	02514095	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	07/06/14	25165	Badge Fees	02514393	60.00	60.00	90	
		MISCELLANEOUS CUSTOMER	07/06/14	25165	Fingerprinting Fees	02514283	174.00	174.00	90	
		MISCELLANEOUS CUSTOMER	07/05/30	25163	Badge Fees	02513983	30.00	30.00	90	
		MISCELLANEOUS CUSTOMER	07/05/30	25165	Fingerprinting Fees	02513882	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	07/05/30	25146	Parking Permits	02513882	29.00	29.00	90	
		MISCELLANEOUS CUSTOMER	07/03/07	25165	Badge Fees	02512880	5.00	5.00	90	
		MISCELLANEOUS CUSTOMER	07/02/07	251645	Fingerprinting Fees	02512880	23.00	23.00	90	
		MISCELLANEOUS CUSTOMER	06/11/27	25163	Badge Fees	02512321	15.00	15.00	90	
		MISCELLANEOUS CUSTOMER	06/11/22	25165	Fingerprinting Fees	02512291	75.00	75.00	90	
		MISCELLANEOUS CUSTOMER	06/11/22	25165	Parking Permits	02512291	29.00	29.00	90	
		MISCELLANEOUS CUSTOMER	06/11/21	25163	Badge Fees	02512375	15.00	15.00	90	
		MISCELLANEOUS CUSTOMER	06/11/20	25165	Fingerprinting Fees	02512440	10.00	10.00	90	
		MISCELLANEOUS CUSTOMER	06/11/20	25146	Parking Permits	02512440	29.00	29.00	90	
		MISCELLANEOUS CUSTOMER	06/04/05	25163	Badge Fees	02510515	10.00	10.00	90	
					TOTAL		978.00			
		000007719 DUNKIN DONUTS	07/04/03	23163	Badge Fees	02513317	30.00	30.00	90	
		DUNKIN DONUTS	07/04/03	23165	Fingerprinting Fees	02513317	87.00	87.00	90	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	DUNKIN DONUTS	07/04/03 25446	Parking Permits		02513317	15.00	15.00	90	
		DUNKIN DONUTS	06/10/17 25400	Security Deposits		02510334	20.00	20.00	90	
		DUNKIN DONUTS	06/10/17 25446	Parking Permits		0251034	5.00	5.00	90	
				TOTAL			157.00	157.00		
000008463	AIR WISCONSIN (US AIRWAYS)	04/11/01 25152	Terminal Rent/Display		02506633	1,494.79	1,494.79	90		
	AIR WISCONSIN (US AIRWAYS)	04/11/01 25152	Terminal Rent/Display		02506633	1,646.43	1,646.43	90		
	AIR WISCONSIN (US AIRWAYS)	04/08/31 25847	Aviation - Reimbursements		02506377	12.30	12.30	90		
				TOTAL			3,153.52	3,153.52		
000008710	DAVIS LIMOUSINE	07/06/01 25148	Non-Airline Space Rent		02513700	25.00	25.00	90		
				TOTAL			25.00	25.00		
000008893	AMERICAN LIVERY SYSTEMS	07/06/01 25148	Non-Airline Space Rent		02513643	25.00	25.00	90		
				TOTAL			25.00	25.00		
000008912	INDEPENDENCE AIR	06/02/15 25547	Aviation - Reimbursements		02510446	509.68	509.68	90		
	INDEPENDENCE AIR	05/11/30 25156	Landing Fees		02519795	7,313.57	1,462.73	90		
	INDEPENDENCE AIR	05/11/30 23847	Aviation - Reimbursements		0251879	577.71	111.54	90		
	INDEPENDENCE AIR	05/11/01 25152	Terminal Rent/Display		02509519	2,217.89	1,115.15	90		
	INDEPENDENCE AIR	05/11/01 25152	Terminal Rent/Display		02509519	2,500.00	2,500.00	90		
	INDEPENDENCE AIR	05/11/01 23847	Aviation - Reimbursements		02509778	613.45	613.45	90		
	INDEPENDENCE AIR	05/10/31 25156	Landing Fees		02509652	9,965.88	9,965.88	90		
	INDEPENDENCE AIR	05/10/01 25152	Terminal Rent/Display		02509359	3,500.00	2,500.00	90		
	INDEPENDENCE AIR	05/10/01 25152	Terminal Rent/Display		02509359	2,569.77	2,569.77	90		
	INDEPENDENCE AIR	05/10/01 25152	Terminal Rent/Display		02509359	2,673.44	2,673.44	90		
	INDEPENDENCE AIR	05/10/01 25152	Terminal Rent/Display		02509359	4,108.68	4,108.68	90		
	INDEPENDENCE AIR	05/10/01 25152	Terminal Rent/Display		02509359	4,412.70	4,412.70	90		
	INDEPENDENCE AIR	05/10/01 25841	Apron Rents		02509359	8,935.52	8,935.52	90		
	INDEPENDENCE AIR	05/09/30 25156	Landing Fees		02509411	9,403.29	1,086.52	90		
	INDEPENDENCE AIR	05/09/30 25847	Aviation - Reimbursements		02509411	488.14	488.14	90		
				TOTAL			59,856.34	49,836.82		
000009556	AIRPORT NETWORK SOLUTIONS	06/06/01 25159	Percentage of Gross		02511324	2,750.00	2,750.00	90		
	AIRPORT NETWORK SOLUTIONS	06/06/01 25159	Percentage of Gross		02511514	2,932.45	1,524.45	90		
	AIRPORT NETWORK SOLUTIONS	06/05/01 25159	Percentage of Gross		02510784	2,750.00	2,750.00	90		
	AIRPORT NETWORK SOLUTIONS	06/04/01 25159	Percentage of Gross		02510376	2,750.00	1,322.88	90		
				TOTAL			11,152.45	6,975.33		
000009748	LIMOUSINES OF NEW ENGLAND	07/06/01 25148	Non-Airline Space Rent		02513759	25.00	25.00	90		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT		
CODE													
25	0805	000009852	PDS AUTO	07/06/01 25148		Non-Airline Space Rent	025113787	25.00	25.00	90			
						TOTAL		25.00	25.00				
				07/06/01 25148		Non-Airline Space Rent	025113787	25.00	25.00				
						TOTAL		25.00	25.00				
				000009928	AIRPORT EXPRESS OF WINDHAM	07/06/01 25148	Non-Airline Space Rent	025113787	25.00	25.00	90		
						TOTAL		25.00	25.00				
				000009940	VANGAURD CAR RENTAL / ALAMO	07/09/01 28 25153	Rental Cars	025113005	63,222.93	90			
					VANGAURD CAR RENTAL / ALAMO	07/09/01 28 25161	Customer Facility Charge	025113005	48,026.25	90			
					VANGAURD CAR RENTAL / ALAMO	07/09/04 25143	Rental Car Parking	025116339	3,590.21	90			
					VANGAURD CAR RENTAL / ALAMO	07/09/04 25146	Rental Car Counter Space	025116339	483.69	90			
					VANGAURD CAR RENTAL / ALAMO	07/09/04 25148	Non-Airline Space Rent	025116339	234.16	90			
					VANGAURD CAR RENTAL / ALAMO	07/09/04 25144	Cleaning Surcharge	025116339	400.41	90			
					VANGAURD CAR RENTAL / ALAMO	07/06/01 29 25161	Customer Facility Charge	02511324	29,954.25	90			
						TOTAL		145,911.90	124,413.15				
				000010006	L-3 COMMUNICATIONS SECURITY & L-3 COMMUNICATIONS SECURITY	07/05/30 25163	Badge Fees	025113876	10.00	10.00	90		
					L-3 COMMUNICATIONS SECURITY & L-3 COMMUNICATIONS SECURITY	07/02/07 25165	Fingerprinting Fees	025113892	29.00	29.00	90		
					L-3 COMMUNICATIONS SECURITY & L-3 COMMUNICATIONS SECURITY	07/02/07 25146	Parking Permits	025113892	15.00	15.00	90		
					L-3 COMMUNICATIONS SECURITY & L-3 COMMUNICATIONS SECURITY	06/11/27 25165	Fingerprinting Fees	025113331	58.00	58.00	90		
					L-3 COMMUNICATIONS SECURITY & L-3 COMMUNICATIONS SECURITY	06/11/27 25146	Parking Permits	025113331	30.00	30.00	90		
					L-3 COMMUNICATIONS SECURITY & L-3 COMMUNICATIONS SECURITY	06/05/02 25113	Badge Fees	02511872	75.00	75.00	90		
					L-3 COMMUNICATIONS SECURITY & L-3 COMMUNICATIONS SECURITY	06/04/05 25165	Fingerprinting Fees	02510497	29.00	29.00	90		
					L-3 COMMUNICATIONS SECURITY & L-3 COMMUNICATIONS SECURITY	06/04/05 25146	Parking Permits	02510497	15.00	15.00	90		
						TOTAL		261.00	261.00				
				000010102	ASTAR AIR CARGO	07/06/29 25163	Badge Fees	025114083	20.00	20.00	90		
					ASTAR AIR CARGO	07/06/29 25165	Fingerprinting Fees	025114083	29.00	29.00	90		
					ASTAR AIR CARGO	07/06/29 25146	Parking Permits	025114083	5.00	5.00	90		
					ASTAR AIR CARGO	07/06/03 25163	Badge Fees	02511307	10.00	10.00	90		
					ASTAR AIR CARGO	06/11/27 25163	Badge Fees	02511312	10.00	10.00	90		
						TOTAL		74.00	74.00				
				000010420	CLASS A TRANSPORTATION INC	07/06/01 25148	Non-Airline Space Rent	025113681	25.00	25.00	90		
						TOTAL		25.00	25.00				
				000010466	GOLD STAR AIRPORT SERVICE	07/06/01 25148	Non-Airline Space Rent	025113727	25.00	25.00	90		
						TOTAL		25.00	25.00				

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	CONTROL CODE	COMMENT
25	0805	000010505	JOHN RIZZA SEDAN SERVICE LLC	07/06/01	25148	Non-Airline Space Rent	02513746	25.00	25.00	90		
						TOTAL		25.00	25.00			
	000010568	SARAH JEANNE'S FAMILY HAIR		07/06/01	25148	Non-Airline Space Rent	02513813	25.00	25.00	90		
						TOTAL		25.00	25.00			
	000010727	R.M. LIMOUSINES D.B.A.		07/06/01	25148	Non-Airline Space Rent	02513803	25.00	25.00	90		
						TOTAL		25.00	25.00			
	000010845	WORLDWIDE FLIGHT SERVICES		07/06/25	25203	Security Deposits	02514044	40.00	40.00	90		
		WORLDWIDE FLIGHT SERVICES		07/06/25	25646	Parking Permits	02514044	10.00	10.00	90		
		WORLDWIDE FLIGHT SERVICES		07/05/30	25200	Security Deposits	02513894	40.00	40.00	90		
		WORLDWIDE FLIGHT SERVICES		07/05/30	25646	Parking Permits	02513894	10.00	10.00	90		
		WORLDWIDE FLIGHT SERVICES		07/01/04	25163	Badge Fees	02512463	40.00	40.00	90		
		WORLDWIDE FLIGHT SERVICES		07/01/04	25646	Parking Permits	02513663	180.00	24.00	90		
		WORLDWIDE FLIGHT SERVICES		06/12/06	25200	Security Deposits	02512454	20.00	20.00	90		
		WORLDWIDE FLIGHT SERVICES		06/12/06	25646	Parking Permits	02513454	5.00	5.00	90		
		WORLDWIDE FLIGHT SERVICES		06/11/28	25163	Badge Fees	0251345	60.00	35.00	90		
						TOTAL		405.00	224.00			
	000010956	ADARIO LIMOUSINE SERVICES		07/06/01	25148	Non-Airline Space Rent	02513532	25.00	25.00	90		
						TOTAL		25.00	25.00			
	000010968	SUTTON LUXURY LIMOUSINE, INC.		07/03/12	25148	Non-Airline Space Rent	02513117	25.00	25.00	90		
						TOTAL		25.00	25.00			
						CUSTOMER TYPE						
						TOTAL	7,250,736.68	1,112,351.31				
65	0807	000002924	DERRYFIELD PRO SHOP	07/06/30	65402	Tournaments 49+	9887718	1,326.00	1,326.00	90	Ralph Garst Memorial	
						TOTAL	7,250,736.68	1,112,351.31				
		000010991	PIETRAK, NANCY A	07/03/12	65439	Snow Tubing	9885383	168.00	168.00	90	12 passes on March 4 2007	
						TOTAL		168.00	168.00			
		000011097	ROSHER, WILLIAM H	07/09/19	65395	Derryfield-9 Holes Golf	9889296	44.00	44.00	90		

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL	COMMENT CODE
65	0807	000011097 ROSHER, WILLIAM H	07/09/19	65398	Greens Fees League Tags	9889296	30.00	30.00	90	
		ROSHER, WILLIAM H	07/06/28	6A216	NSP Charge - Admin Enterp	9887330	25.00	25.00	90	
		ROSHER, WILLIAM H	07/06/28	65398	Derryfield Country Club	9887330	60.00	60.00	90	Green fees
					TOTAL		159.00	159.00		
52	0809	000003027 HILLSBOROUGH COUNTY SHERIFF	07/09/06	B4646	PINE PERMITS	9888900	90.00	90.00	90	
		HILLSBOROUGH COUNTY SHERIFF	07/08/02	B4646	PINE PERMITS	9888175	90.00	90.00	90	
		HILLSBOROUGH COUNTY SHERIFF	07/07/06	B4646	PINE PERMITS	9887316	90.00	90.00	90	
		HILLSBOROUGH COUNTY SHERIFF	07/06/04	B4646	PINE PERMITS	9886719	90.00	90.00	90	
		HILLSBOROUGH COUNTY SHERIFF	07/05/05	B4646	PINE PERMITS	9886532	90.00	90.00	90	
		HILLSBOROUGH COUNTY SHERIFF	07/04/11	B4646	PINE PERMITS	9885551	90.00	55.00	90	
					TOTAL		540.00	505.00		
		6000004365 DUBE, LINDA	07/06/04	A4646	PEARL PERMITS	988733	45.00	45.00	90	
		DUBE, LINDA	07/05/05	A4646	PEARL PERMITS	9886905	45.00	45.00	90	
					TOTAL		90.00	90.00		
		000004422 WEBSTER, CHRIS	07/01/24	H4646	Milliyard Permits	9883791	40.00	40.00	90	
		WEBSTER, CHRIS	06/12/26	H4646	Milliyard Permits	9882501	40.00	40.00	90	
		WEBSTER, CHRIS	06/11/25	H4646	Milliyard Permits	988347	40.00	40.00	90	
		WEBSTER, CHRIS	06/10/20	H4646	Milliyard Permits	9880539	40.00	40.00	90	
		WEBSTER, CHRIS	06/09/22	H4646	Milliyard Permits	9879781	40.00	40.00	90	
					TOTAL		200.00	200.00		
		000004554 AMERICAN BROKERS CONDUIT	07/08/02	H4646	Milliyard Permits	9883192	80.00	80.00	90	
		AMERICAN BROKERS CONDUIT	07/07/06	H4646	Milliyard Permits	9887533	80.00	80.00	90	
					TOTAL		160.00	160.00		
		000005048 GRANITE STATE INDEPENDENT	07/05/05	A4646	PEARL PERMITS	9886005	180.00	180.00	90	
		GRANITE STATE INDEPENDENT	07/04/09	A4646	PEARL PERMITS	9885463	180.00	123.00	90	
					TOTAL		360.00	303.00		
		000005817 WARD, LINDSEY	07/09/06	B4646	PINE PERMITS	9888952	45.00	45.00	90	
		WARD, LINDSEY	07/08/02	B4646	PINE PERMITS	9883228	45.00	45.00	90	
		WARD, LINDSEY	07/07/06	B4646	PINE PERMITS	9887558	45.00	45.00	90	

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	00005837 WARD, LINDSEY	07/06/04	B4646	FINE PERMITS	9886771	45.00	45.00	90	
		WARD, LINDSEY	07/05/05	B4646	FINE PERMITS	9886054	45.00	24.22	90	
					TOTAL		225.00	204.22		
		000005898 JOHANSON, KAREN	07/06/04	A4646	DOWNTOWN PERMITS	9886777	40.00	9.00	90	
					TOTAL		40.00	9.00		
	000005966 VERIZON	VERIZON	07/08/08	54652	METER HOODS	9888451	945.00	945.00	90	
			07/06/02	54652	METER HOODS	988657	1,935.00	1,332.68	90	
					TOTAL		2,880.00	2,277.68		
	000005976 MANCHESTER HIGHWAY DEPT	MANCHESTER HIGHWAY DEPT	07/05/02	54531	Telephone	9885950	57.22	57.22	90	
			07/03/21	54531	Telephone	9885130	57.80	57.39	90	
					TOTAL		115.02	114.61		
	000005082 FAUCETTE, LINA		07/07/06	A4646	PEARL PERMITS	9887579	45.00	45.00	90	
					TOTAL		45.00	45.00		
	000006113 MAILHOT, DORIS	MAILHOT, DORIS	07/07/05	A4646	PEARL PERMITS	9887580	45.00	45.00	90	
		MAILHOT, DORIS	07/05/04	A4646	PEARL PERMITS	9886784	45.00	45.00	90	
		MAILHOT, DORIS	07/05/05	A4646	PEARL PERMITS	988611	45.00	45.00	90	
					TOTAL		135.00	135.00		
	000005389 RICHARDSON, JESSICA	RICHARDSON, JESSICA	07/09/06	A4646	PEARL PERMITS	9888970	45.00	45.00	90	
			07/08/02	A4646	PEARL PERMITS	9888246	45.00	45.00	90	
					TOTAL		90.00	90.00		
	000006759 HOLLY, (WEEKS)	HOLLY, (WEEKS)	07/05/04	B4646	FINE PERMITS	9886803	45.00	45.00	90	
		AUGER	07/05/05	B4646	FINE PERMITS	988667	45.00	45.00	90	
					TOTAL		90.00	90.00		
	000006902 BYEDSAHL, CHERYL		06/11/25	A4646	DOWNTOWN PERMITS	9881427	40.00	40.00	90	
					TOTAL		40.00	40.00		
	000006955 PARKS, MARIA	PARKS, MARIA	07/09/06	A4646	DOWNTOWN PERMITS	9889934	40.00	40.00	90	
			07/08/02	A4646	DOWNTOWN PERMITS	9888250	40.00	40.00	90	
					TOTAL		80.00	80.00		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000000981	SMITH, SANDRA	07/06/04	A4646	PEARL PERMITS	9886108	45.00	45.00	90	
			SMITH, SANDRA	07/05/05	A4646	PEARL PERMITS	9886118	45.00	45.00	90	
			SMITH, SANDRA	07/04/09	A4646	PEARL PERMITS	9885475	45.00	45.00	90	
			SMITH, SANDRA	07/03/15	A4646	PEARL PERMITS	9884943	45.00	45.00	90	
			SMITH, SANDRA	07/02/23	A4646	PEARL PERMITS	9884940	45.00	45.00	90	
			SMITH, SANDRA	07/01/24	A4646	PEARL PERMITS	9883770	45.00	45.00	90	
			SMITH, SANDRA	06/13/26	A4646	PEARL PERMITS	9882881	45.00	45.00	90	
			SMITH, SANDRA	06/11/25	A4646	PEARL PERMITS	9881429	45.00	45.00	90	
			SMITH, SANDRA	06/10/20	A4646	PEARL PERMITS	9880421	45.00	45.00	90	
			SMITH, SANDRA	06/09/22	A4646	PEARL PERMITS	9879863	45.00	45.00	90	
			SMITH, SANDRA	06/08/21	A4646	PEARL PERMITS	9879556	45.00	45.00	90	
			SMITH, SANDRA	06/07/21	A4646	PEARL PERMITS	9878323	45.00	45.00	90	
						TOTAL		540.00	540.00		
	0000007086	PUZZO, TONY		07/09/06	B4646	PINE PERMITS	9888988	45.00	45.00	90	
		PUZZO, TONY		07/08/02	B4646	PINE PERMITS	9888364	45.00	45.00	90	
			PUZZO, TONY	07/07/06	B4646	PINE PERMITS	9887604	45.00	45.00	90	
						TOTAL		135.00	135.00		
	0000007162	BIG BROTHERS BIG SISTERS		07/07/06	54646	HARTNETT PERMITS	9887605	45.00	45.00	90	
		BIG BROTHERS BIG SISTERS		07/06/04	54646	HARTNETT PERMITS	9886814	45.00	45.00	90	
						TOTAL		90.00	90.00		
	0000007451	DEVINE, ALAINE		07/09/06	54646	HARTNETT PERMITS	9888995	45.00	45.00	90	
						TOTAL		45.00	45.00		
	0000007629	NATIONAL TEAM COMPONENTS		07/05/04	H4646	Milliyard Premits	9886824	160.00	160.00	90	
		NATIONAL TEAM COMPONENTS		07/05/05	H4646	Milliyard Premits	9886113	240.00	240.00	90	
		NATIONAL TEAM COMPONENTS		07/04/09	H4646	Milliyard Premits	9885443	240.00	240.00	90	
						TOTAL		640.00	640.00		
	0000007788	BELESKI, KATHRYN		07/09/06	4A646	DOWNTOWN PERMITS	9888206	40.00	40.00	90	
		BELESKI, KATHRYN		07/08/02	4A646	DOWNTOWN PERMITS	9888281	40.00	40.00	90	
		BELESKI, KATHRYN		07/07/06	4A646	DOWNTOWN PERMITS	9887620	40.00	40.00	90	
		BELESKI, KATHRYN		07/06/04	4A646	DOWNTOWN PERMITS	9886833	40.00	40.00	90	
		BELESKI, KATHRYN		07/05/05	4A646	DOWNTOWN PERMITS	9886160	40.00	40.00	90	
		BELESKI, KATHRYN		07/04/08	4A646	DOWNTOWN PERMITS	9885527	40.00	40.00	90	
						TOTAL		240.00	240.00		
	0000007813	GOENAN, DONNA		07/09/06	A4646	DOWNTOWN PERMITS	9888009	40.00	40.00	90	
		GOENAN, DONNA		07/08/02	4A646	DOWNTOWN PERMITS	9888284	40.00	40.00	90	

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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000007813 GORMAN, DONNA	07/07/06	4A646	DOWNTOWN PERMITS	9887623	40.00	1.22	90	
					TOTAL		120.00	81.22		
000007869 SAUNDERS, GEORGE		SAUNDERS, GEORGE	07/09/06	4A646	DOWNTOWN PERMITS	9889012	40.00	40.00	90	
SAUNDERS, GEORGE			07/08/06	4A646	DOWNTOWN PERMITS	9888387	40.00	40.00	90	
SAUNDERS, GEORGE			07/07/06	4A646	DOWNTOWN PERMITS	9887527	40.00	20.00	90	
					TOTAL		120.00	100.00		
000008057 FRICK, BRUCE			07/02/23	4A646	DOWNTOWN PERMITS	9884474	40.00	.60	90	
					TOTAL		40.00	.60		
000008288 KOSTER, ALISON		KOSTER, ALISON	07/09/06	4A646	DOWNTOWN PERMITS	9889021	40.00	40.00	90	
KOSTER, ALISON			07/08/02	4A646	DOWNTOWN PERMITS	9888295	40.00	40.00	90	
					TOTAL		80.00	80.00		
000008434 DUBE, LEE		DUBE, LEE	07/05/05	4A646	DOWNTOWN PERMITS	9886581	40.00	40.00	90	
DUBE, LEE			07/04/09	4A646	DOWNTOWN PERMITS	9886171	40.00	40.00	90	
DUBE, LEE			07/03/15	4A646	DOWNTOWN PERMITS	9885538	40.00	40.00	90	
DUBE, LEE			07/04/09	4A646	DOWNTOWN PERMITS	9884936	40.00	40.00	90	
					TOTAL		160.00	160.00		
000008482 WRIGHT, ERIN			07/07/06	5A646	HARTNETT PERMITS	9887639	45.00	45.00	90	
					TOTAL		45.00	45.00		
000008585 WALSH, PETER		WALSH, PETER	07/07/06	H4646	Milliyard Premits	9887641	40.00	40.00	90	
WALSH, PETER			07/06/04	H4646	Milliyard Premits	9886854	40.00	40.00	90	
WALSH, PETER			07/05/05	H4646	Milliyard Premits	9886118	40.00	40.00	90	
WALSH, PETER			07/04/09	H4646	Milliyard Premits	988447	40.00	40.00	90	
					TOTAL		160.00	160.00		
000008649 WALSH, GREG		WALSH, GREG	07/06/04	B4646	FINE PERMITS	9886856	45.00	45.00	90	
WALSH, GREG			07/05/05	B4646	FINE PERMITS	9886076	45.00	45.00	90	
					TOTAL		90.00	90.00		
000008700 BATCHELDER, JAMES		BATCHELDER, JAMES	07/09/06	1A646	1155 Elm Permits	9889026				
BATCHELDER, JAMES			07/08/09	1A646	1155 Elm Permits	9888470				
BATCHELDER, JAMES			07/08/02	1A646	1155 Elm Permits	9888300				
BATCHELDER, JAMES			07/07/06	1A646	1155 Elm Permits	9887644				
BATCHELDER, JAMES			07/06/04	1A646	1155 Elm Permits	9886858				
					TOTAL					
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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000008749 HILL, SANDRA	07/06/04	B4646	PINE PERMITS	9886861	45.00	45.00	90	
						TOTAL	560.00	560.00		
000005524 ROBINSON, SANDI			07/07/06	H4646	Milliyard Permits	9887653	40.00	40.00	90	
						TOTAL	40.00	40.00		
000009822 COUTURE, MARIO			07/06/04	4A646	DOWNTOWN PERMITS	9886778	40.00	40.00	90	
COUTURE, MARIO			07/05/05	4A646	DOWNTOWN PERMITS	9886779	40.00	40.00	90	
						TOTAL	80.00	80.00		
000009848 CARON, JEANNINE			07/06/04	4A646	DOWNTOWN PERMITS	9886779	40.00	40.00	90	
CARON, JEANNINE			07/05/05	4A646	DOWNTOWN PERMITS	9886180	40.00	40.00	90	
			07/04/09	4A646	DOWNTOWN PERMITS	9885547	40.00	.27	90	
						TOTAL	120.00	80.27		
000009225 SASSO, ELLEN			07/06/04	4A646	DOWNTOWN PERMITS	9886886	40.00	40.00	90	
						TOTAL	40.00	40.00		
00000973 FREITAS, JEN			07/08/02	H4646	Milliyard Permits	9888321	40.00	40.00	90	
FREITAS, JEN			07/07/06	H4646	Milliyard Permits	9887666	40.00	40.00	90	
			07/06/04	H4646	Milliyard Permits	9886887	40.00	40.00	90	
FREITAS, JEN			07/05/05	H4646	Milliyard Permits	9886124	40.00	40.00	90	
FREITAS, JEN			07/04/09	H4646	Milliyard Permits	9885453	40.00	40.00	90	
FREITAS, JEN			07/03/15	H4646	Milliyard Permits	9885021	40.00	3.95	90	
						TOTAL	240.00	203.95		
000009979 DWYER, PAT			06/11/25	4A646	DOWNTOWN PERMITS	9881514	40.00	40.00	90	
						TOTAL	40.00	40.00		
00000993 SAUCIER, BOB			07/01/24	4A646	DOWNTOWN PERMITS	9883953	40.00	40.00	90	
SAUCIER, BOB			06/12/26	4A646	DOWNTOWN PERMITS	9882656	40.00	40.00	90	
			06/11/25	4A646	DOWNTOWN PERMITS	9883515	40.00	40.00	90	
SAUCIER, BOB			06/10/20	4A646	DOWNTOWN PERMITS	9880707	40.00	40.00	90	
SAUCIER, BOB			06/09/22	4A646	DOWNTOWN PERMITS	9879949	40.00	.61	90	
						TOTAL	200.00	160.61		
000010072 MILLER, TIM			07/01/24	4A646	DOWNTOWN PERMITS	9883957	40.00	40.00	90	

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CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING	CONTROL CODE	COMMENT
52	0809	000010072 MILLER, TIM	06/12/26	4B646	DOWNTOWN PERMITS	9882670	40.00	40.00	90		
		MILLER, TIM	06/11/25	4B646	DOWNTOWN PERMITS	9881519	40.00	40.00	90		
					TOTAL		120.00				
		000010104 STEPHEN LAW GROUP	07/06/04	4B646	MIDDLE PERMITS	9886891	45.00	45.00	90		
					TOTAL		45.00				
		000010140 ELLIOT HEALTH SYSTEMS	07/07/06	A4646	PEARL PERMITS	9887671	450.00	450.00	90		
					TOTAL		450.00				
		000010222 THE BRIDGE CAFE	07/09/06	14646	1155 Elm Permits	9889049	70.00	70.00	90		
		THE BRIDGE CAFE	07/08/02	14646	1155 Elm Permits	9888325	70.00	57.80	90		
					TOTAL		140.00				
		000010228 WKBR/WKRV	07/03/15	4B645	MIDDLE PERMITS	9885029	90.00	90.00	90		
		WKBR/WKRV	07/02/23	4B645	MIDDLE PERMITS	9884526	90.00	.68	90		
					TOTAL		180.00				
		000010229 THE PINK SAPPHIRE	07/03/15	4B646	MIDDLE PERMITS	9885030	135.00	90.00	90		
					TOTAL		135.00				
		000010344 LEBLANC, SANDY	06/12/26	H4646	Millyard Permits	9882660	40.00	40.00	90		
		LEBLANC, SANDY	06/11/25	H4646	Millyard Permits	9881229	40.00	40.00	90		
					TOTAL		80.00				
		000010458 CHISHOLM, JENNIFER	07/09/06	54645	HARTNETT PERMITS	9889052	45.00	45.00	90		
		CHISHOLM, JENNIFER	07/08/02	54646	HARTNETT PERMITS	9888128	45.00	45.00	90		
		CHISHOLM, JENNIFER	07/07/06	54646	HARTNETT PERMITS	9887676	45.00	45.00	90		
		CHISHOLM, JENNIFER	07/06/04	54645	HARTNETT PERMITS	9886599	45.00	45.00	90		
		CHISHOLM, JENNIFER	07/05/05	54646	HARTNETT PERMITS	9886528	45.00	45.00	90		
					TOTAL		225.00				
		000010509 KOSCO ST. BUILDING, LLC	07/05/05	14646	1155 Elm Permits	9886138	70.00	70.00	90		
					TOTAL		70.00				
		000010511 GRIGSBY, JAKE	07/08/02	14646	1155 Elm Permits	9888330	70.00	70.00	90		
		GRIGSBY, JAKE	07/07/06	14646	1155 Elm Permits	9887578	70.00	70.00	90		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	CODE	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
5.2	0809	000010618	BOISVERT ELECTRIC		07/08/08	54652	METER HOODS	9886449	740.00	213.30	90	
								TOTAL	740.00	213.30		
000010797	SCOTT, JENNIFER	07/05/04	4A646	DOWNTOWN PERMITS	9886906	40.00	40.00					
SCOTT, JENNIFER		07/05/05	4A646	DOWNTOWN PERMITS	9886189	40.00	40.00					
SCOTT, JENNIFER		07/04/09	4A646	DOWNTOWN PERMITS	9886555	40.00	40.00					
SCOTT, JENNIFER		07/03/15	4A646	DOWNTOWN PERMITS	9886038	40.00	40.00					
SCOTT, JENNIFER		07/02/23	4A646	DOWNTOWN PERMITS	9886525	40.00	40.00					
SCOTT, JENNIFER		07/01/24	4A646	DOWNTOWN PERMITS	9883975	40.00	40.00					
SCOTT, JENNIFER		06/12/26	4A646	DOWNTOWN PERMITS	9882690	40.00	40.00					
SCOTT, JENNIFER		06/11/25	4A646	DOWNTOWN PERMITS	9881539	40.00	40.00					
					TOTAL				320.00	320.00		
000010990	FOX, JOCELYN	07/06/04	A646	PEARL PERMITS	9886919	45.00	45.00					
FOX, JOCELYN		07/05/05	A646	PEARL PERMITS	9886028	45.00	45.00					
					TOTAL				90.00	90.00		
					CUSTOMER TYPE							
					TOTAL				11,695.02	10,061.04		
					FUND							
					TOTAL				11,695.02	10,061.04		
					FINAL TOTALS				7,783,392.30	1,523,196.75		

* * * END OF REPORT * * *

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
10	0101	0000002561	MANCHESTER AIRPORT	08/01/18 10929	Overhead - Solicitor Benefits - Solicitor	Oct ~ Dec 2007 Oct ~ Dec 2007	28.46 62.06	28.46 62.06	28.46 C	82.06	
	0101	0000002561	MANCHESTER AIRPORT	08/01/18 10929	Labor - Solicitor	Oct ~ Dec 2007	284.62	284.62		284.62	
	0101	0000002561	MANCHESTER AIRPORT	08/01/18 10929	Overhead - Risk	Oct ~ Dec 2007	102.00	102.00		102.00	
	0101	0000002561	MANCHESTER AIRPORT	08/01/18 10929	Benefits " Risk	Oct ~ Dec 2007	294.05	294.05		294.05	
	0101	0000002561	MANCHESTER AIRPORT	08/01/18 10929	Labor - Risk	Oct ~ Dec 2007	1,020.00	1,020.00		1,020.00	
	0101	0000002561	MANCHESTER AIRPORT	08/01/18 10929	Overhead - Finance	Oct ~ Dec 2007	19.00	19.00		19.00	
	0101	0000002561	MANCHESTER AIRPORT	08/01/18 10929	Benefits - Finance	Oct ~ Dec 2007	54.79	54.79		54.79	
	0101	0000002561	MANCHESTER AIRPORT	08/01/18 10929	Labor - Finance	Oct ~ Dec 2007	190.03	190.03		190.03	
					TOTAL		2,075.01	2,075.01		2,075.01	
					CUSTOMER TYPE						
					TOTAL		2,075.01	2,075.01		2,075.01	
30	0101	0000002561	MANCHESTER AIRPORT	08/01/01 30485	Fire Alarm User Fee	402 KELLY AVE., BOX #4974	9892355	480.00	480.00	480.00	
	0101	0000002561	MANCHESTER AIRPORT	08/01/01 30485	Fire Alarm User Fee	400 KELLY AVE., BOX #4976	9892355	480.00	480.00	480.00	
					TOTAL		960.00	960.00		960.00	
	0101	0000010915	CENTERCO MANCHESTER LLC	08/01/01 30485	Fire Alarm Fee	BOX #4663	1051 S WILLOW, SPORT AUTH	9892674	480.00	480.00	
					TOTAL		480.00	480.00		480.00	
					CUSTOMER TYPE						
					TOTAL		1,440.00	1,440.00		1,440.00	
33	0101	0000002521	MANCHESTER POLICE DEPT	08/01/09 33130	JITF Nov/Dec07	cust#2521 chrg#33130	9893106	407.84	407.84	407.84	
					TOTAL		407.84	407.84		407.84	
	0101	0000004303	MANCHESTER POLICE - OBER	08/01/17 33442	2008 FCV (GO0343)	Eastern Auto Body	9893258	533.40	533.40	533.40	
	0101	0000004303	MANCHESTER POLICE - OBER	08/01/17 33442	2007 FCV (G16957)	Auto City of NH	9893257	863.68	863.68	863.68	
					TOTAL		1,397.08	1,397.08		1,397.08	
					CUSTOMER TYPE						
					TOTAL		1,804.92	1,804.92		1,804.92	
34	0101	0000006024	MANCHESTER CITY CLERK	08/01/16 31140	Supervisor Rate Officer's	Police Extra Detail	9893201	366.40	366.40	366.40	
	0101	0000006024	MANCHESTER CITY CLERK	08/01/16 3A225	Regular Rate Retirement	Police Extra Detail	9893201	468.14	468.14	468.14	
	0101	0000006024	MANCHESTER CITY CLERK	08/01/16 3A10	Regular Rate Officer's	Police Extra Detail	9893201	144.00	144.00	144.00	
	0101	0000006024	MANCHESTER CITY CLERK	08/01/16 3A140	Regular Rate Officer's	Police Extra Detail	9893201	3,625.08	3,625.08	3,625.08	
	0101	0000006024	MANCHESTER CITY CLERK	08/01/16 33931	Extra Detail Reserve Acct	Police Extra Detail	9893201	74.44	74.44	74.44	
	0101	0000006024	MANCHESTER CITY CLERK	08/01/16 33871	Police - Cruiser Rental	Police Extra Detail	9893201	120.00	120.00	120.00	
	0101	0000006024	MANCHESTER CITY CLERK	08/01/16 33237	Extra Detail Admin Fee	Police Extra Detail	9893201	178.50	178.50	178.50	
	0101	0000006024	MANCHESTER CITY CLERK	08/01/16 3I225	Supervisor Rate Retiremen	Police Extra Detail	9893201	49.20	49.20	49.20	

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
34	0101	0000002521	MANCHESTER POLICE DEPT	08/01/23	3A225	Regular Rate Retirement	Police Extra Detail	9893316	389.24	389.24	C
	0101		MANCHESTER POLICE DEPT	08/01/23	3A140	Regular Rate Officer's	Police Extra Detail	9893316	2,900.06	2,900.06	
	0101		MANCHESTER POLICE DEPT	08/01/23	33337	Extra Detail Admin Fee	Police Extra Detail	9893316	118.55	118.55	
	0101		MANCHESTER POLICE DEPT	08/01/23	31240	Supervisor Rate Officer's	Police Extra Detail	9893316	46.13	46.13	
	0101		MANCHESTER POLICE DEPT	09/01/09	31140	Supervisor Rate Officer's	Police Extra Detail	9893316	343.50	343.50	
	0101		MANCHESTER POLICE DEPT	08/01/09	31140	Holiday Rate Retirement	Police Extra Detail	98933122	229.00	229.00	
	0101		MANCHESTER POLICE DEPT	08/01/09	3C225	Holiday Rate Retirement	Police Extra Detail	98933122	166.32	166.32	
	0101		MANCHESTER POLICE DEPT	08/01/09	3C140	Holiday Rate Retirement	Police Extra Detail	98933122	1,237.99	1,237.99	
	0101		MANCHESTER POLICE DEPT	08/01/09	3B225	Overtime Rate Retirement	Police Extra Detail	98933122	7.99	7.99	
	0101		MANCHESTER POLICE DEPT	08/01/09	3B140	Overtime Rate Officer's	Police Extra Detail	98933122	59.53	59.53	
	0101		MANCHESTER POLICE DEPT	08/01/09	31225	Supervisor Rate Retirement	Police Extra Detail	98933122	30.75	30.75	
	0101		MANCHESTER POLICE DEPT	08/01/09	3K140	Supervisor Holiday Office	Police Extra Detail	98933122	279.30	279.30	
	0101		MANCHESTER POLICE DEPT	08/01/09	3K225	Supervisor Holiday Retire	Police Extra Detail	98933122	37.50	37.50	
	0101		MANCHESTER POLICE DEPT	08/01/09	3A225	Regular Rate Retirement	Police Extra Detail	98933122	312.97	312.97	
	0101		MANCHESTER POLICE DEPT	08/01/09	3A140	Regular Rate Officer's	Police Extra Detail	98933122	2,331.81	2,331.81	
	0101		MANCHESTER POLICE DEPT	08/01/09	33237	Extra Detail Admin Fee	Police Extra Detail	98933122	142.80	142.80	
	0101		MANCHESTER POLICE DEPT	08/01/02	3A140	Regular Rate Officer's	Police Extra Detail	9892709	195.95	195.95	
	0101		MANCHESTER POLICE DEPT	08/01/02	3A225	Regular Rate Retirement	Police Extra Detail	9892709	26.30	26.30	
	0101		MANCHESTER POLICE DEPT	08/01/02	33237	Extra Detail Admin Fee	Police Extra Detail	9892709	8.50	8.50	
							TOTAL		8,884.19	8,884.19	
50	0101	00000002557	MANCHESTER WATER WORKS	08/01/09	33B71	Police - Cruiser Rental	Police - Extra Detail	9893123	165.00	165.00	
	0101		MANCHESTER WATER WORKS	08/01/09	33237	Extra Detail Admin Fee	Police Extra Detail	9893123	37.40	37.40	
	0101		MANCHESTER WATER WORKS	08/01/09	3B140	Overtime Rate Retirement	Police Extra Detail	9893123	23.97	23.97	
	0101		MANCHESTER WATER WORKS	08/01/09	3A225	Regular Rate Retirement	Police Extra Detail	9893123	178.59	178.59	
	0101		MANCHESTER WATER WORKS	08/01/09	3A140	Regular Rate Officer's	Police Extra Detail	9893123	99.94	99.94	
	0101		MANCHESTER WATER WORKS	08/01/02	3A225	Regular Rate Retirement	Police Extra Detail	9892710	744.61	744.61	
	0101		MANCHESTER WATER WORKS	08/01/02	33237	Extra Detail Admin Fee	Police Extra Detail	9892710	97.31	97.31	
	0101		MANCHESTER WATER WORKS	08/01/02	33871	Police - Cruiser Rental	Police - Extra Detail	9892710	31.45	31.45	
	0101		MANCHESTER WATER WORKS	08/01/02	3A140	Regular Rate Officer's	Police Extra Detail	9892710	195.00	195.00	
							TOTAL		2,298.29	2,298.29	
							CUSTOMER TYPE		16,208.24	16,208.24	
							TOTAL		9892293	9892293	
	0101	000000024	MANCHESTER CITY CLERK	08/01/18	50130	Labor	Administrative Work	9892293	116.34	116.34	
	0101		MANCHESTER CITY CLERK	08/01/18	50110	Labor	Administrative Work	9892293	23.68	23.68	
	0101		MANCHESTER CITY CLERK	08/01/18	50130	Labor	Post Election Clean Up	9892293	47.22	47.22	
	0101		MANCHESTER CITY CLERK	08/01/18	50361	Equipment	Post Election Clean Up	9892293	25.11	25.11	
							TOTAL		851.25	851.25	

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	
50	0101	000000029	MANCHESTER CITY SOLICITOR	08/01/18	50442	Insurance Reimbursement		9893294	844.12	844.12	C	
	0101	000000036	MANCHESTER CITY SOLICITOR	08/01/18	50442	Insurance Reimbursement		9893294	3,500.00	3,500.00		
	0101	000000042	MANCHESTER CITY SOLICITOR	08/01/18	50442	Insurance Reimbursement		9893294	66.39	66.39		
	0101	000000042	MANCHESTER CITY SOLICITOR	08/01/18	50442	Insurance Reimbursement		9893294	1,412.36	1,412.36		
	0101	000000042	MANCHESTER CITY SOLICITOR	07/12/19	50442	Insurance Reimbursement		9893049	62.49	62.49		
	0101	000000042	MANCHESTER CITY SOLICITOR	07/12/19	50442	Insurance Reimbursement		9892049	100.00	100.00		
							TOTAL		5,985.36	5,985.36		
0101	0000023545	MANCHESTER FACILITIES DIVISION	08/01/07	50912	Fuel Usage	December 2007		9892080	69.24	69.24		
0101	000000044	MANCHESTER FACILITIES DIVISION	08/01/04	5H652	Materials		174938-37	9892794	95.50	95.50		
0101	000000044	MANCHESTER FACILITIES DIVISION	08/01/04	5A110	Labor		174938-37	9892794	22.38	22.38		
							TOTAL		187.12	187.12		
0101	0000023557	MANCHESTER WATER WORKS	08/01/14	5G130	45 Utility Insp	OT 6 hrs	W/E 1/5/08	9893188	210.00	210.00		
	0101	000000044	MANCHESTER WATER WORKS	08/01/14	5G110	45 Utility Insp	OT 10 hrs	W/E 12/29/07	9893188	350.00	350.00	
0101	000000042	MANCHESTER WATER WORKS	08/01/09	5H682	Irving Grate	2 X5		9893188	430.00	430.00		
0101	000000042	MANCHESTER WATER WORKS	08/01/07	5G130	45 Utility Insp	OT 2.5hrs	W/E 12/29/07	9893081	87.50	87.50		
0101	000000042	MANCHESTER WATER WORKS	08/01/02	5G130	45 Utility Insp	OT 1 hr	W/E 12/15/07	9893735	35.00	35.00		
0101	000000042	MANCHESTER WATER WORKS	08/01/02	5G130	45 Utility Insp	OT 9.5hrs	W/E 12/15/07	9892735	332.50	332.50		
							TOTAL		1,445.00	1,445.00		
0101	0000023572	MANCHESTER TRANSIT AUTHORITY	08/01/21	50681	Salt	174969-167	1/18/08	1.25 tons	9893295	65.19	65.19	
0101	000000042	MANCHESTER TRANSIT AUTHORITY	08/01/21	5H652	Washed Sand		1/18/08	3.75 tons	9893295	28.21	28.21	
0101	000000042	MANCHESTER TRANSIT AUTHORITY	08/01/18	50681	Salt	174969-167	1/14/08	1.25 tons	9893295	55.19	55.19	
0101	000000042	MANCHESTER TRANSIT AUTHORITY	08/01/18	5H652	Washed Sand		1/14/08	3.75 tons	9893295	28.21	28.21	
							TOTAL		166.80	186.0		
0101	0000023573	MANCHESTER EFD	08/01/04	50361	OTM Sewer Reimbursement	December 2007		9892793	172.26	172.26		
							TOTAL		172.26	172.26		
0101	0000000621	MANCHESTER ECONOMIC DEVELOPMENT	08/01/03	50912	Fuel Usage			9892792	40.24	40.24		
0102	0000000621	MANCHESTER ECONOMIC DEVELOPMENT	08/01/03	50112	Fuel Usage			9892792	252.35	252.35		
0101	0000000621	MANCHESTER ECONOMIC DEVELOPMENT	08/01/03	50112	Fuel Usage			9892792	130.56	130.56		
0101	0000000621	MANCHESTER ECONOMIC DEVELOPMENT	08/01/03	50112	Fuel Usage			9892792	154.12	154.12		
0101	0000000621	MANCHESTER ECONOMIC DEVELOPMENT	08/01/03	50561	Parts			9892792	87.28	87.28		
0101	0000000621	MANCHESTER ECONOMIC DEVELOPMENT	08/01/03	50561	Labor			9892792	51.24	51.24		
							TOTAL		715.79	715.79		
							CUSTOMER TYPE		9,543.68	9,543.68		
							TOTAL					

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OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
51	0101 000000621	MANCHESTER ECONOMIC DEVELOPMENT	08/01/18	5B682	Materials - Signs		9891304	30.00	30.00	C
				TOTAL				30.00	30.00	
				CUSTOMER TYPE						
				TOTAL,				30.00	30.00	
				AGING						
				TOTAL						
33	0101 000002521	MANCHESTER POLICE DEPT	07/11/26	33130	JTFP October07	cust#2521 chrg#33130	9891370	364.91	364.91	30
				TOTAL				364.91	364.91	
				Diamond Triumph Glass			9890689	170.00	170.00	
				TOTAL				170.00	170.00	
				CUSTOMER TYPE						
				TOTAL,						
50	0101 000000029	MANCHESTER CITY SOLICITOR	07/11/16	50442	Insurance Reimbursement		9890770	96.33	96.33	
				TOTAL				96.33	96.33	
				CUSTOMER TYPE						
				TOTAL,						
				AGING						
				TOTAL						
33	0101 000004303	MANCHESTER POLICE - OBER	07/10/23	33442	2007 FCW (GO0348)	Eastern Auto Body	9890079	2,771.90	2,771.90	60
				TOTAL				2,771.90	2,771.90	
				CUSTOMER TYPE						
				TOTAL,						
50	0101 000000029	MANCHESTER CITY SOLICITOR	07/09/28	50506	Insurance Reimbursement		9889478	825.00	825.00	
				TOTAL				825.00	825.00	
				Diamond Utility Inspect			9890180	105.00	105.00	
				TOTAL				105.00	105.00	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANSACTION DATE	CHARGE CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CODE
									TOTAL	TOTAL
13	0101 000000044	MANCHESTER LIBRARY	07/03/13 13740	19"	LCD Monitor	LIB PO#:	DODD0710	9834799	531.14	146.98
0101 000000056	MANCHESTER HUMAN RESOURCES DPT	05/06/27 13740	OPTIPLEX GX260	HRD PO#:	568200			9867083	1,134.48	1,134.48
0101 000002521	MANCHESTER POLICE DEPT	05/06/30 13740	MS WINDOWS SFTWR	FOL PO#:	571240			9867210	444.00	444.00
0101	MANCHESTER POLICE DEPT	05/06/30 13740	TOUCHBOOKS	FOL PO#:	571240			9867210	8,588.00	6,777.28
0101	MANCHESTER POLICE DEPT	05/06/30 13740	DVD WRITER	FOL PO#:	570438			9867310	168.36	168.36
0101 000002573	MANCHESTER EPD	06/06/27 13926	Fringe Benefits-Info Sys	04/01/06 - 06/30/06				9877795	156.90	23.40
0101	MANCHESTER EPD	06/06/27 13926	Labor ~ Info Sys	04/01/06 - 06/30/06				9877795	411.13	34.99
0101	MANCHESTER EPD	05/06/30 13740	SUPPLY FOR SECURITY SYS	EFD PO#:	571394			9867311	13.00	13.00
0101	MANCHESTER EPD	05/06/27 13740	VARIOUS MS SFTWR	EFD PO#:	570735			9867086	1,181.00	657.00
19	0101 000002557	MANCHESTER WATER WORKS	07/08/13 19270	Tuition Reimbursement	controls				1,762.03	728.39
41	0101 000000035	MANCHESTER HEALTH DEPT	07/06/30 41592	Talbot St. Variety	Food License Fee				12,658.01	9,399.49
50	0101 000000029	MANCHESTER CITY SOLICITOR	07/09/27 17913	Insurance Reimbursement					285.00	285.00
	0101	MANCHESTER CITY SOLICITOR	07/06/27 50506	Insurance Reimbursement					180.00	180.00

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
50	0101	000002573	MANCHESTER EFD	07/08/09	S2361	Equipment	174538-163	PO# 722825	9988473	10.64	90
	0101		MANCHESTER EFD	07/08/09	52130	Labor	174538-163	PO# 722825	9988473	391.68	
	0101		MANCHESTER EFD	07/08/09	50361	Equipment	174538-006	PO# 722825	9988473	27.54	
	0101		MANCHESTER EFD	07/08/09	50361	Equipment	174538-006	PO# 722825	9988473	1,490.87	
	0101		MANCHESTER EFD	07/08/09	5H682	Granite Curb	174538-011	PO# 722825	9988473	1,158.54	
	0101		MANCHESTER EFD	07/08/09	5H682	Asphalt	174538-006	PO# 722825	9988473	6,108.11	
	0101		MANCHESTER EFD	07/08/09	5E682	Paint	174538-163	PO# 722825	9988473	99.69	
	0101		MANCHESTER EFD	07/08/09	5E130	Labor	174538-006	PO# 722825	9988473	4,506.14	
	0101		MANCHESTER EFD	07/08/09	5D130	Labor	174538-011	PO# 722825	9988473	1,548.26	
	0101		MANCHESTER EFD	07/08/09	5C110	Labor	174538-006	PO# 722825	9988473	454.60	
								TOTAL	15,796.17	15,796.17	
								CUSTOMER TYPE	18,523.29	18,523.29	
								TOTAL			
52	0809	0000005976	MANCHESTER HIGHWAY DEPT	07/05/02	54531	Telephone		99885250	57.22	57.22	
	0809		MANCHESTER HIGHWAY DEPT	07/03/21	54531	Telephone		998852130	57.80	57.80	
								TOTAL	115.02	114.61	
								CUSTOMER TYPE			
								TOTAL	115.02	114.61	
								AGING			
								TOTAL	31,731.32	28,502.39	
								FINAL TOTALS			
								TOTAL	67,165.31	63,937.38	

*** END OF REPORT ***

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CODE
CUST. CODE										
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	07/12/07	21898	Green Acres Library-Final Reimbursements		9891836	94,152.55	94,152.55
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/07	21898	Charge Order #1.		9891835	29,750.00	29,750.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/06	21998	Custodial, Grounds and PMS		9891830	2,012,689.48	2,012,689.48
							TOTAL	2,136,592.03	2,136,592.03	
							CUSTOMER TYPE	2,136,592.03	2,136,592.03	
							TOTAL			
30	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30640	Place of Assembly Permit	CENTRAL HS GYM	9892101	100.00	100.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30640	Place of Assembly Permit	WEST HS	9892101	100.00	100.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30640	Place of Assembly Permit	PARNSIDE JH	9892101	100.00	100.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30640	Place of Assembly Permit	MEMORIAL HS	9892101	100.00	100.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30640	Place of Assembly Permit	CENTRAL HS, BOX#3251	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	JEWETT, BOX #4551	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	NORTHWEST, BOX #7655	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	PARKSIDE, BOX #7333	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	MCDONOUGH, BOX #2281	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	ADMIN. BLDG., BOX #141	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	HILLSIDE, BOX #2991	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	SMYTH RD., BOX #2491	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	WEBSTER, BOX #1242	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	COSLIPPER, BOX #7332	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	WEST, BOX #7221	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	PARKER VARNEY, BOX #6422	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	BEECH ST., BOX #3843	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	WILLSON, BOX #3872	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	HALLSVILLE, BOX #4184	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	MST., BOX 4486	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	SOUTHSIDE, BOX #4552	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	MEMORIAL, BOX #4553	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	BAKERVILLE, BOX #4754	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	DALE MCKEEAN, BOX #4755	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	HIGHLAND GP., BOX #4891	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	WESTON, BOX #5321	9892101	49.00	49.00
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/01	30645	Fire Alarm User Fee	GREEN ACRES, BOX #711	9892101	49.00	49.00

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0101 000000064 SCHOOL ADMINISTRATIVE UNIT #37 08/01/10 33998 School Chrg Bks Sep-Dec07 Cust#64 chrg#33998	9833145	TOTAL	11,920.00	11,920.00
		CUSTOMER TYPE		
		TOTAL	11,920.00	11,920.00
		TOTAL	199,019.22	199,019.22

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
SCHOOL INVOICES BY CUSTOMER TYPE

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
								TOTAL	199,019.22	199,019.22	
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/01/23	3E140	School Rate Officer's	Police Extra Detail	9892308	587.85	587.85	C
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/23	3E225	School Rate Officer's	Police Extra Detail	9892308	78.90	78.90	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/16	3E140	School Rate Retirement	Police Extra Detail	989202	470.28	470.28	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/16	3E225	School Rate Retirement	Police Extra Detail	989202	63.12	63.12	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/09	3A225	Regular Rate Retirement	Police Extra Detail	9893112	63.12	63.12	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/09	3A140	Regular Rate Officer's	Police Extra Detail	9893112	470.28	470.28	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/26	3E225	School Rate Retirement	Police Extra Detail	9892062	78.90	78.90	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/26	3E140	School Rate Officer's	Police Extra Detail	9892062	587.85	587.85	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/19	3E225	School Rate Officer's	Police Extra Detail	9891998	31.56	31.56	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/19	3E140	School Rate Retirement	Police Extra Detail	9891998	235.14	235.14	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/05	3E140	School Rate Officer's	Police Extra Detail	9891530	705.42	705.42	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/05	3M225	Supervisor School Retire	Police Extra Detail	9891530	18.45	18.45	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/05	3M140	Supervisor School Officer	Police Extra Detail	9891530	137.40	137.40	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/05	3E225	School Rate Retirement	Police Extra Detail	9891530	94.68	94.68	
							TOTAL	3,622.95	3,622.95	3,622.95	
							CUSTOMER TYPE				
41	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	07/12/31	41928	OCT-Dec07 Benefits	9893246	1,620.26	1,620.26		
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/31	41928	OCT-Dec07 Salary Admin	9892246	4,790.86	4,790.86		
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/31	41928	OCT-Dec07 Operating	9893246	2,236.66	2,236.66		
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/31	41928	OCT-Dec07 Benefits	9893246	131,347.59	131,347.59		
	0101		SCHOOL ADMINISTRATIVE UNIT #37	07/12/31	41928	OCT-Dec07 Salaries	9892246	317,875.93	317,875.93		
						TOTAL	457,871.39	457,871.39	457,871.39		
						CUSTOMER TYPE					
50	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/01/04	5G110	Labor Repair/Maintenance	98922797	140.70	140.70		
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/04	5G115	Engine Oil	98922797	22.80	22.80		
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/04	5G042	Parts Repair/Maintenance	98922797	25.48	25.48		
						TOTAL	188.98	188.98	188.98		
						CUSTOMER TYPE					
52	0809	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/01/07	5D646	Parking Yellow Zone Permit	9892809	600.00	600.00		
	0809		SCHOOL ADMINISTRATIVE UNIT #37	07/12/05	5D646	Parking Yellow Zone Permit	9891565	600.00	600.00		
						TOTAL	1,200.00	1,200.00	1,200.00		

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
SCHOOL INVOICES BY CUSTOMER TYPE

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE TRANSACTION CODE	DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
65	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	07/12/31	65998	Schl Grnds Oct-Dec 2007		9893166	64,993.99	64,993.99	C
	0807		SCHOOL ADMINISTRATIVE UNIT #37	07/12/31	65952	JFK Electric Reimbursement		9894757	8,599.49	8,599.49	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	07/12/04	65952	JFK Electric Reimbursement		9891561	9,052.33	9,062.33	
								TOTAL	82,655.81	82,655.81	
								CUSTOMER TYPE			
								TOTAL	82,655.81	82,655.81	
								AGING TOTAL	2,893,070.38	2,893,070.38	
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	07/06/30	21998	School Charge Backs	CORRECTIVE MAINTENANCE	9888029	172,970.74	170,625.08	90
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	ALARM SECURITY CALLS	9885312	448.60	448.60	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	ALARM, SECURITY CALLS	9885312	163.20	163.20	
								TOTAL	173,582.74	171,237.08	
	0101	0000004100	MCDONOUGH SCHOOL	06/03/08	21591	Custodial Contract Manpower	CUST SVS SCHOOL SOCIAL	9874908	75.57	75.57	
	0101		MCDONOUGH SCHOOL	06/03/08	21528	Custodial Indirect Cost	ADMINISTRATIVE FEES	9874908	11.93	11.93	
								TOTAL	87.50	87.50	
								CUSTOMER TYPE	173,570.24	171,324.58	
65	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	06/03/31	65598	Schl Grounds March 2006		9875613	7,040.78	38.41	
								TOTAL	7,040.78	38.41	
								CUSTOMER TYPE			
								TOTAL	7,040.78	38.41	
								AGING TOTAL	180,711.02	171,262.99	
								FINAL TOTALS			
								TOTAL	3,073,781.40	3,064,433.37	

* * * END OF REPORT * * *

6-43

Department of Finance
Accounts Receivable
Submissions to Solicitor's Office

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Explanation
hwy	Ryan Fitzgerald - Former Hwy Employee	8115	9844254	6/16/2003	\$36.92	\$36.92	workers compensation reimbursement
hwy	Steve Thompson - Former Hwy Employee above submitted to City Solicitor 03/9/04	8111	9844250	6/16/2003	\$82.97	\$82.97	workers compensation reimbursement
hwy	Timothy Boisvert - Former Hwy Employee above submitted to City Solicitor 04/9/04	8113	9844252	6/16/2003	\$51.13	\$51.13	workers compensation reimbursement
hwy	Steve Thompson - Former Hwy Employee above submitted to City Solicitor 06/14/04	8111	9845813	7/31/2003	\$598.72	\$518.72	workers compensation reimbursement
police	Second Street Productions above submitted to City Solicitor 07/16/04	8376	9847901	10/11/2003	\$977.42	\$977.42	closed USA 06/30/04
hwy	Kyle Poisson - Former Hwy Employee	8114	9844253	6/16/2003	\$440.93	\$440.93	workers compensation reimbursement
hwy	Francis J. Towne	8052	9843832	10/27/2003	\$217.50	\$217.50	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844119	10/27/2003	\$39.00	\$39.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844244	10/27/2003	\$33.00	\$33.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844748	10/27/2003	\$394.50	\$394.50	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845093	10/27/2003	\$34.50	\$34.50	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845895	10/27/2003	\$38.00	\$38.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845981	10/27/2003	\$12.00	\$12.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846774	10/27/2003	\$569.00	\$569.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846835	10/27/2003	\$30.00	\$30.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846965	10/27/2003	\$28.50	\$28.50	closed AEX 07/31/04
	above submitted to City Solicitor 09/13/04						\$1,836.93
police	Asphalt Doctor	8268	9846211	8/16/2003	\$421.62	\$421.62	closed AEX 10/16/04
police	Asphalt Doctor	8268	9846657	8/23/2003	\$1,245.72	\$1,245.72	closed AEX 10/16/04
police	Asphalt Doctor	8268	9846870	8/30/2003	\$728.26	\$728.26	closed AEX 10/16/04
police	Asphalt Doctor	8268	9847788	10/4/2003	\$210.82	\$210.82	closed AEX 10/16/04
traffic	Kathryn Donohue above submitted to City Solicitor 11/12/04	8606	9851769	2/5/2004	\$977.34	\$977.34	closed AEX 10/30/04
							\$3,583.76
police	Sterling & Reid Bros Circus above submitted to City Solicitor 12/07/04	8266	9846210	8/16/2003	\$919.92	\$919.92	closed AEX 11/20/04
traffic	Michael Vanasse	8640	9852464	2/26/2004	\$947.88	\$947.88	closed AEX 01/31/05
hwy	Victor Olivio - Former Hwy Employee above submitted to City Solicitor 2/17/05	8572	9851128	1/19/2004	\$161.34	\$161.34	workers compensation reimbursement
hwy	Howard Komm-Former Hwy Employee above submitted to City Solicitor 03/14/05	8220	9845817	7/31/2003	\$866.76	\$691.76	workers compensation reimbursement
hwy	Jay Provencher-Former Hwy Employee	8682	9853276	3/29/2004	\$265.84	\$265.84	workers compensation reimbursement
hwy	Jay Provencher-Former Hwy Employee	8682	9859537	11/1/2004	\$346.17	\$346.17	workers compensation reimbursement
hwy	Chris Chakas-Former Hwy Employee above submitted to City Solicitor 04/12/05	6172	9845639	6/30/2003	\$96.49	\$96.49	workers compensation reimbursement
hwy	Scott Goss - Former Hwy Employee	8008	9843226	8/11/2003	\$324.87	\$324.87	workers compensation reimbursement
hwy	John Clancy-Former Hwy Employee above submitted to City Solicitor 06/07/05	8645	9852612	1/3/2005	\$665.78	\$665.78	workers compensation reimbursement
hwy	Gerard Dionne-Former Hwy Employee above submitted to City Solicitor 07/14/05	8643	9852501	3/1/2004	\$154.11	\$154.11	workers compensation reimbursement
traffic	Alexis Rojas above submitted to City Solicitor 09/13/05	8555	9851006	1/9/2004	\$1,079.56	\$1,079.56	closed USA 08/13/05
traffic	Charles Baodom above submitted to City Solicitor 11/30/05	9658	9861505	12/27/2004	\$953.77	\$953.77	closed AEX 11/02/05
police	ROL Rite Paving	2814	9865661	5/17/2005	\$714.85	\$714.85	closed AEX 08/21/04
police	ROL Rite Paving	2814	9869037	9/13/2005	\$259.68	\$259.68	closed AEX 08/21/04
police	ROL Rite Paving above submitted to City Solicitor 02/24/06	2814	9869589	9/27/2005	\$30.00	\$30.00	closed AEX 08/21/04
							\$1,004.53
traffic	Ron Elias dba That Look	9485	9868606	8/22/2005	\$135.00	\$53.18	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9869468	9/20/2005	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9870319	10/20/2005	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9871244	11/22/2005	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9872522	12/22/2005	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9873856	1/20/2006	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look above submitted to City Solicitor 02/12/07	9485	9874570	2/22/2006	\$135.00	\$135.00	closed USA 01/05/07
							\$863.18
police	Breezeway Pub above submitted to City Solicitor 03/12/07	10609	987725	6/27/2006	\$1,398.25	\$1,137.95	closed AEX 02/24/07
							\$1,137.95
							\$17,210.67

UNCOLLECTABLE PER COLLECTION AGENCY > \$1,000-SEND TO CITY SOLICITOR

6-44

ACCOUNTS RECEIVABLE OVER 90 DAYS SUMMARY

As of January 28, 2008

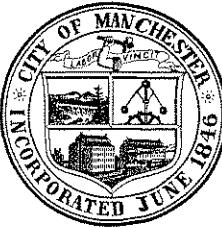
Total Receivables Over 90 Days \$ 1,523,196.75

Interdepartmental	\$ 28,502.39		
School	\$ 171,362.99		
Solicitor's Office Submissions	\$ 17,210.67		
Fraser Insurance Services	\$ 130,881.27		
Airport	\$ 1,112,351.31		
Subtotal		\$ 1,460,308.63	\$ 62,888.12
Unadjusted Receivable Balance From Other Accounts			

Adjusted Receivable Balance From Other Accounts \$ 62,888.12

Misc Information

6-45



William E. Sanders
Finance Officer

CITY OF MANCHESTER
Finance Department

January 28, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Leo Bernier, City Clerk
One City Hall Plaza
Manchester NH 03101

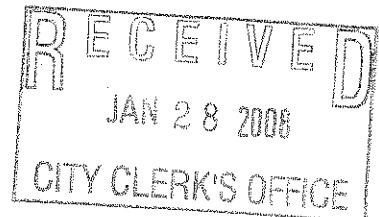
Dear Honorable Committee Members,

Attached is the 2nd quarter fiscal year 2008 write off list for the Accounts Receivable module. Most of these items have already been sent to collections and have been determined to be uncollectable. We request authorization to write these receivables off.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Sharon Y. Wickens
Assistant Director - Treasury
Enc.



7-1

Department of Finance
Accounts Receivable
2nd Quarter FY08
Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Date	Original Amount	Open Amount	Sent to CCS Collections by CCS	Acct Closed	CCS Reason Acct Closed	Explanation
hwy	Michael Rolon	6697	9879632	9/14/2006	\$690.49	\$690.49	4/12/2007	10/25/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
hwy	Wren's Nest Construction	8532	98777294	6/12/2006	\$245.00	\$245.00	11/2/2006	10/15/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
hwy	Wren's Nest Construction	8532	98776948	5/22/2006	\$105.00	\$105.00	11/2/2006	10/15/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
hwy	Wren's Nest Construction	8532	9876217	4/24/2006	\$122.50	\$122.50	11/2/2006	10/15/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
police	Wren's Nest Excavation LLC	5063	98775837	4/19/2006	\$519.37	\$519.37	11/22/2006	10/15/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
							\$1,682.36			

AEX - All Efforts Exhausted

SIF - Settled in Full

USA - Unserviceable Address/Invalid Phone Number

DEC - Responsible Party Deceased

TSL - Account Balance Is Not Suit Worthy Per Client Threshold

7-2



**City of Manchester
Office of the Independent City Auditor**

One City Hall Plaza, West Wing
Manchester, New Hampshire 03101
Phone: (603) 624-6523
Fax: (603) 624-6528

January 24, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/o Ms. Carol Johnson
City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Status of current audit projects

VISTA Program Fraud Audit

Attached you will find my report of fraud that occurred in the VISTA program. The report outlines a severe breakdown in internal controls and deficiencies in the control environment. The report contains five observations and sixteen recommendations to strengthen controls in the City to reduce the risk that this type of fraud will reoccur.

EPD Audit

This audit is complete and the report is waiting on responses from EPD. It is anticipated that it will be presented at the next COA meeting.

City Purchasing Card Audit

Field work is in process on a review of the City's new P-Card program. Field work should be completed by the end of February with a report ready for the March meeting.

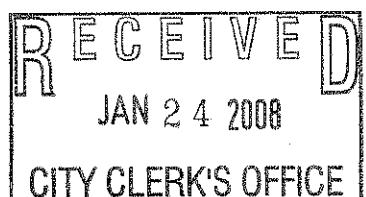
Future Audit Projects

Parks and Recreation Department, Audit of the Business Office
Building Maintenance Division, Performance Audit

Respectfully Submitted,

Kevin M. Buckley

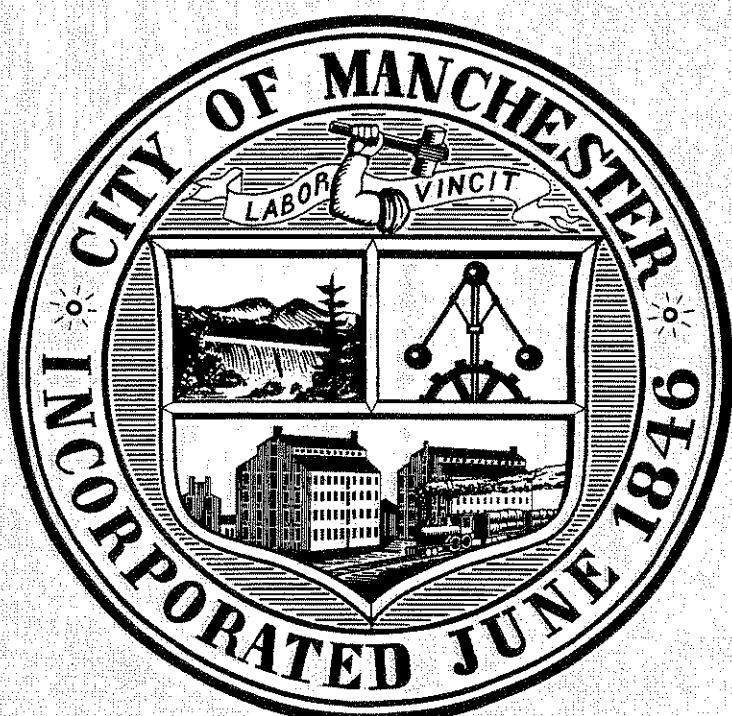
Kevin M. Buckley CPA
Independent City Auditor



INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE



VISTA Program
Internal Control Structure Failure Leads to Fraud
Prepared by
City of Manchester, NH
Office of the Independent Auditor

**INTERNAL AUDIT REPORT
CITY OF MANCHESTER, NEW HAMPSHIRE
VISTA PROGRAM**
INTERNAL CONTROL STRUCTURE FAILURE LEADS TO FRAUD

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November 1, 2007

Committee on Accounts, Enrollment and Revenue Administration
City of Manchester, New Hampshire
Honorable Aldermen: Pinard, Osborne, Devries, Long and Thibault

Dear Honorable Committee Members:

On October 2, 2007 this office received a call from the Finance Department. They had found some payroll checks that appear to have been questionably endorsed. An initial investigation determined that the issued checks were most likely taken by the VISTA Grants Coordinator and fraudulently endorsed. The criminal investigation was turned over to the Manchester Police Department and I started a fraud audit to determine the extent and causes of the fraudulent activity. What followed turned out to be a text book study of how a complete breakdown in the internal control structure can lead to fraudulent activity within the City of Manchester government.

It was quickly determined that the suspected fraudulent activity was limited to the VISTA program from the beginning of the current year's federal grant on October 1, 2006 through October 5, 2007. It was noted that the Grants Coordinator also collected donations for the Senior Center construction project for a short period of time. Due to this testing was extended to collection and deposit of Senior Center donations from fiscal year 2003 through July of 2006.

The audit procedures involved:

- An examination of every VISTA volunteer payroll check and every account payable check issued during the audit period.
- Every accounts payable invoice was examined and attempts were made to determine if they were valid payables.
- A sample of mileage reimbursements were tested to determine if the travel actually took place.
- A reconciliation of Senior Center receipts was examined.

Conclusion

My audit has determined that a complete breakdown in the internal control structure in place at the office of the VISTA Coordinator took place and appears to have allowed fraudulent activity to take place unchecked. Testing revealed the following:

- Fifty-one VISTA issued payroll checks appear to have been fraudulently endorsed.
- Four VISTA volunteer reimbursement checks appear to have been stolen and fraudulently endorsed.
- Six invoices for conferences and supplies appear to have been reimbursed based on forged documents.
- The VISTA Coordinator was reimbursed for 12,605 miles of travel even though he had no license or registered vehicle. A check of many of the destinations he collected mileage reimbursement for were contacted. I could find no evidence he was ever at those locations.
- The total amount of questioned costs associated with the suspected fraudulent activity and unallowable expenditures charged to the grant amounted to \$22,824.
- In several instances there is evidence indicating that the few controls in place over the program detected the fraudulent activity but the controls were overridden by management.

The draft audit report was sent to The Manchester Police Department, The Planning Department, the Finance Department, the Health Department, the Human Resources Department and the Office of the Mayor for review and comment. Additionally copies were sent to the Corporation for Community and National Service (CNCS) State Program Specialist and the CNCS Office of Inspector General. The findings, recommendations and responses by government officials are presented in the report that follows. We appreciate the courtesy and cooperation of the staff and administration of all the departments involved in this investigation. Special mention must be made to Dawna Rooks from Human Resources, Kim Leblanc from Finance and Sharon Wickens from Finance for discovering the fraud and bringing it to my attention. I would also like to commend the Manchester Police Department for their quick response and invaluable help during my investigation.

Respectfully Submitted,

Kevin Buckley, CPA
Internal Audit Manager

INTRODUCTION

AUDIT BACKGROUND

On October 2, 2007 I received a phone call from the Financial Analyst in the Finance Department, concerning problems with missing checks. Human resources received a phone call from a volunteer who works for the VISTA/AmeriCorps program claiming she was missing a couple of pay checks. VISTA is a federal program administered by the City. The VISTA volunteers are federal employees who are paid a weekly stipend by the City through the payroll system. Checks are cut weekly based on approved time sheets. The checks are received in the Planning Department by the VISTA Coordinator. The VISTA Coordinator then passes the checks or pay remittances to the volunteers. The Financial Analyst was asked to look up the last 5 checks issued to the volunteer and give her a copy. Payroll checks are processed by Citizens Bank and transferred to electronic media. The paper check is then destroyed and Finance receives a CD of the monthly cashed checks.

When the checks were printed it was noticed that two of the five checks were endorsed with what appears to be the volunteer's signature and "for deposit to the account of Dennis Hebert" written under it. Dennis Hebert was the Grants Coordinator.

A meeting was arraigned with the volunteer to discuss this matter. The volunteer claimed that she had never seen either of the checks and it was not her signature on the back. The first check was from a week when the volunteer received two checks. When asked why she received two checks in one pay period she explained that the second check was for a week of training required prior to starting with the program. She claimed that due to a clerical error the members were not paid at the time of the training. The volunteer then told me that after her one year commitment was up she was not asked back. Her last day was on August 24, 2007. Her last check therefore should have been dated August 30, 2007. The last check issued was dated September 6, 2007. This would indicate that the check was issued for a week when she no longer was employed by VISTA.

Finance employees also advised that the VISTA Coordinator had tried to put through odd reimbursement request such as undocumented reimbursement for cash advances he claimed had given to VISTA members and reimbursement for a conference using a questionable invoice.

At this point it became clear that a fraud most likely had taken place and the matter was turned over to the Manchester Police Department for criminal investigation. I then started a fraud audit of the VISTA program.

My audit was conducted in accordance with standards applicable to financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

AUDIT SCOPE AND OBJECTIVES

Based on the preliminary investigation it was determined that the entire VISTA program would have to be audited from October of 2006 when the Volunteers were first paid by the City of Manchester until October 5, 2007 when the VISTA Coordinator was relieved of his duties. 100% of the VISTA payroll checks would be examined and 100% of the accounts payable invoices would be audited. It was also discovered that the VISTA Coordinator had collected and deposited donations for the construction of the Senior Center. This made it necessary to trace the amounts from the reconciliation at June 16, 2006 to the underlying financial records.

BACKGROUND OF AUDITEES

The Americorps/VISTA program helps impoverished individuals and communities attain self sufficiency. Members serve full-time for a year with non-profit groups, public agencies and faith-based organizations working to fight illiteracy, improve health services, create and expand businesses, increasing housing opportunities and bridge the digital divide. Members working out of the Manchester program serve full-time for a 12 month period. Upon successful completion of their service, members receive either an education award of \$4,725 to pay for college, graduate school or to pay back student loans. Members may instead choose to receive a \$1,200 cash stipend in lieu of the education award.

During their service, members receive health insurance, training, and student loan deferment. Members also receive a modest living allowance of \$209.16 per week and \$255.22 per week for VISTA Leaders.

Americorps is administered by the Corporation for National and Community Service (CNCS). The City of Manchester administers the local program in the City for CNCS and pays the members the living allowance and stipend. CNCS reimburses the City for member payments as well as the salary, benefits and most expenses directly related to administering the program. All other member benefits are paid directly by CNCS.

At the beginning of the program the City only paid the salary and benefits of the Grants Coordinator. Beginning in October of 2006 the City took over the direct payments to the members. The program is administered by the Grants Coordinator who is the sole City employee of the program. The program which formerly was an office of the Planning Department became a program of the Office of the Mayor in October of 2006 when the City took over the direct payment of member's living allowance and stipends. During the audit period the VISTA program was still physically located in the Planning Department even though it reported to the Office of the Mayor.

FINDINGS AND RECOMMENDATIONS

A GENERAL DISCUSSION OF FRAUD¹

In order to understand how and why this instance of fraudulent activity occurred it is important to understand the nature of fraud and the people who commit them. Most people who commit fraud are not career criminals. The vast majority are trusted employees with no criminal history who consider themselves basically honest people.

Dr. Donald Cressey, a criminologist, developed a model that helps explain why otherwise honest employees will commit fraud. According to Cressey there are three factors that must be present for an ordinary person to commit fraud. The three factors are commonly referred to as the fraud triangle and all three must be present at the same time in order for this kind of fraud to occur. The three factors are:

- Pressure
- Opportunity
- Rationalization

Pressure

The first leg of the fraud triangle is that the employee must have a *perceived non-sharable* financial need. The employee must view the problem as non-sharable. The problem would be viewed as so embarrassing that they would feel ashamed to seek the help of others. Common problems include but are not limited to:

- Inability to pay one's bills
- Drug, alcohol or gambling problems
- Desire for status symbols

Opportunity

The person must see some way they can use (abuse) their position of trust to solve their financial problem with a low perceived risk of getting caught.

¹ Understanding Why Employees Commit Fraud, Association of Certified Fraud Examiners

Rationalization

The vast majority of fraudsters are first-time offenders with no criminal past. Because they see themselves as basically honest people they must have some kind of rationalization to justify their actions. Common rationalizations include:

- I was only borrowing the money
- I was entitled to the money
- I had to steal to provide for my family
- I was under paid
- My employer is dishonest and deserves to be fleeced

The report that follows will show that all three factors were present and that they were known by City employees during the entire audit period. The many red flags that were present failed to trigger anyone to recognize that a fraud was being committed.

FRAUD PREVENTION PROGRAMS²

In order to prevent fraud the three factors of the fraud triangle must be addressed. While there are some things an entity can do to address Pressure and Rationalization the one factor that is truly under our control is opportunity. If the perception that there is opportunity to fraud the City is removed the instances of fraud will decrease. It needs to be stressed to all employees that preventing fraud is a high priority.

In order to prevent fraud an entity must foster a culture of honesty and high ethics. Most important to this is setting the tone at the top. Employees must see that top management takes internal control seriously. Efforts by top management to skirt controls in order to streamline processes send a message that controls are not important. This is most important for offices that are not centrally located.

An entity must constantly be evaluating its existing antifraud processes and controls. Changing technologies may render controls useless and management should be actively involved with the design and implementation of internal controls. Management should also monitor compliance with the internal controls already in place.

An entity must also develop an appropriate oversight process to include regular audits from an independent audit firm and the use of an effective internal audit function.

The Achilles Heel of any internal control system is management's over ride of internal controls. This audit will show how management's over ride of existing controls and a poor internal control structure in the VISTA program led to fraud and allowed it to continue.

² FRAUD: What You Don't Know Will Hurt You!, Frank Crawford, Crawford & Associates PC and Dave Cotton, Cotton & Company LLP

INTERNAL CONTROL STRUCTURE OVER THE VISTA PROGRAM

On March 10, 2003 the City hired a Grants Coordinator whose job it was to research and find State and Federal grants for various City programs. This position was in the Planning Department and reported to the Director of Planning. The position's direct supervisor was the Planner IV who is also in charge of the CIP program. According to interviews of City employees and the federal VISTA State Program Specialist it appears that the Grants Coordinator was unhappy working for the Planning Department and wanted his to job report elsewhere. The management of the Planning Department did not find the Grants Coordinator a good fit for the department and "weren't sad to see him go" when he finally was reassigned.

The Grants Coordinator was put in charge of the VISTA program which initially only used City funds to pay for part of the salary and benefits of the Grants Coordinator. VISTA member checks were paid directly by the Corporation for National and Community Services (CNCS). The Grants Coordinator stopped functioning in the role he was hired for and spent most of his time managing the VISTA Program yet his job description or position was not changed or pay adjusted for his new position. According to various City employees the Grants Coordinator had been complaining that he was not being paid enough and thought the City was not providing enough benefits such as parking at City Hall.

Sometime around January of 2006 the Grants Coordinator approached the Mayor's Office about being moved out of the Planning Department. As early as March of 2006 the Grants Coordinator began using the Office of the Mayor in his letterhead. The Planning Department and Mayor's Office both indicated that they were aware of this. The Planning Department reported that they felt that they were being kept out of the loop on this action as they had no discussion with the Mayor's Office on moving the Grants Coordinator to the Mayor's Office.

During 2006 discussions began with the CNCS to change the VISTA program so that the City would pay the volunteers directly and then CNCS would reimburse the City. The volunteers would still be considered federal employees and the City would be acting as an agent of the CNCS. This change would take place with the acceptance of the new 2007 federal grant that started September 30, 2006, one day before the start of the federal fiscal year.

Originally the Grants Coordinator's pay was charged to the Planning Department and then transferred to the projects he was working on via work orders. When he took over the VISTA program his pay was charged exclusively to the grant.

At the September 5, 2006 meeting of the Board of Mayor and Aldermen (BMA) the CIP was amended to include the 2007 VISTA Grant with funds in the amount of \$627,081 appropriated. The new program budget was set up under the administration of the Mayor's Office. The Mayor's Office did not feel that this action transferred the Grants Coordinator to the Mayor's Office only the budget. As of September 5, 2006 the Planning Department no longer considered the Grants Coordinator their employee and stopped signing off on any payroll or accounts payable associated with the VISTA program. These duties were transferred to the Mayor's Office.

In December of 2006 The Grants Coordinator brought in managers from CNCS to a meeting with the Mayor. The CNCS managers thought due to the perceived hostile work environment at the Planning Department it would be better to physically move the program out of Planning and into another Office. According to the CNCS Office they would have preferred to see him in the Manchester Economic Development Office however, they thought that the Mayor's Office would also be an appropriate place to move the program as other cities had the programs attached to the Mayor's Office.

In the Mayors 2007 Budget Address speech on March 27, 2007 he presented the idea of moving the VISTA program to the Mayor's Office. Upon passage of the budget the Mayor's Office considered the Grants Coordinator attached to the Mayor's Office on July 1, 2007 but not an employee per se.

During the months between October of 2006 and June 2007 neither the Mayor's Office nor the Planning Department considered the Grants Coordinator their employee and he essentially acted as a department of one in some regards.

VISTA payroll was controlled almost completely by the Grants Coordinator. He recruited, interviewed, hired and determined start and end dates for VISTA members. He also collected and approved their time cards, approved the payroll and collected the paychecks and pay remittances for disbursement to the members.

The Grants Coordinator also determined his own purchases, collected the invoices and sent them to the Finance Department for processing. It was not required that his invoices be approved by management prior to submittal.

The only controls in place were those at the level of the Human Resources Department and the Finance Department. The Grants Coordinator had no access to HTE so he relied of Human Resources to set up VISTA members in the payroll system and make changes to the payroll. He also had to have the Finance Department enter his invoices into the accounts payable module. He was the one to reconcile the accounts and keep track of his own budget. The Mayor's Office would approve his A900 payables report giving the approval to release the checks for payment.

The Grants Coordinator also prepared financial reports and drew down funds from the federal grants management system then reconciled the account. The CNCS had been actively trying to get the City to find someone else to drawdown federal funds as they thought he had too much control over the process. The Planning Department refused to drawdown funds for an employee they did not consider part of their department and the Finance Department did not have access to the Grants Management System and felt that it would be an internal control conflict of interest to start doing the drawdown of federal funds.

I was also informed by Planning Department personnel that the Grants Coordinator used to have a printer next to his office. Because he was constantly printing out racing forms the Printer was removed.

It appears that the three legs of the fraud triangle were present. The Grants Coordinator may have had a perceived non-sharable financial need, (gambling), a rationalization (low pay and lack of perks) and a control structure where he was given ample opportunity to commit fraud.

OBSERVATION 1: THE INTERNAL CONTROL ENVIRONMENT GOVERNING THE VISTA PROGRAM WAS INADEQUATE

The US Government Accountability Office issues standards for internal control in the federal government. According to the first internal control standard, which relates to control environment, management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management.

The standard then lists several key factors that affect the accomplishment of this goal. It appears that the City has violated the following factors.

1. An Ethical tone has been established at the top of the organization and has been communicated throughout the organization.

Top management in the City occasionally chooses to ignore policies or procedures when they become inconvenient. Recently when this office rewrote the City travel and entertainment policies several departments complained that certain procedures would be too time consuming or that their department should be exempted from a certain policy. On occasion the Board of Mayor and Aldermen grants exceptions from certain policies. This sends a message to all employees that policies can be changed or ignored.

2. Appropriate disciplinary action is taken in response to departures from approved policies and procedures or violations of the code of conduct.

The City has a policy that invoices will be paid only if the original invoice is sent to the Finance Department for payment. Reimbursement to employees should also be limited to situations where it is not possible to go through the normal purchasing procedures. Employees seeking reimbursement should also provide proof that they actually paid the vendor by showing an original receipt if paid by cash or a copy of the credit card statement if paid by credit card. The Grants Coordinator established a pattern of providing inadequate documentation for reimbursement. Each time he would be told the proper way to do it in the future but would never follow through. He never had to provide proof of payment and most invoices did not appear to be the original. Several times he was reimbursed for expenditures that could have easily gone through the normal accounts payable procedures.

3. Management appropriately addresses intervention or overriding internal control.

There is no policy of when management can over ride an internal control and how to document the over ride. As noted in the above comments the Grants Manager would provide inadequate documentation when seeking reimbursement. The accounts payable person in the Finance Department rejected some payments due to the lack of documentation or questionable

documentation. Initially she was over ridden by the acting Finance Officer and processed the claim. After the first couple of times the acting Finance Officer refused to put them through and the reimbursement was allowed by the Office of the Mayor. In all of the cases where this happened the invoices were forged.

4. Key areas of authority and responsibility are defined and communicated throughout the organization.

From October of 2006 through June of 2007 the VISTA program and the Grants Coordinator position were considered part of the Mayor's Office or part of the Planning Department depending on who you talked to. The Grants Coordinator considered himself part of the Mayor's Office as early as March of 2006. Even though it was known by employees in Planning Department that he was using the Office of the Mayor on his letter head no one attempted to correct him. For the entire audit period it appears that the Grants Coordinator was left on his own to act as a separate entity from any department.

5. Appropriate and clear internal reporting relationships have been established

As noted above it was not clear to whom the Grants Coordinator reported. At times he would claim authority he did not have and acted as if he did not have to report to anyone.

6. Employees are provided a proper amount of supervision.

The Grants Coordinator was for all practical purposes unsupervised during the entire audit period. Even when he was officially a part of the Mayor's Office he was still physically located in the Planning Department. Several of the problems may have been noticed if he had to report to a supervisor that had knowledge of his daily activities.

RECOMMENDATION:

An effective system of internal controls starts with an effective control environment. Management and employees should establish and maintain an environment throughout the organization that sets a positive supportive attitude toward internal control and conscientious management. To this end the following is recommended:

- Every department should be required to do an internal control self assessment on an annual basis. The GAO uses an Internal Control Management and Evaluation Tool towards this end. Other communities have adopted similar tools for use in their communities.
- Management needs to take internal control seriously and convey to employees that exceptions to established policy and procedures are only for limited, necessary and well documented reasons.
- Every Department should have its own set of written policies and procedures that incorporate general policy and procedures of the City into those procedures that are unique to the department. The procedures manual should be detailed enough so that in the event that key employees suddenly leave employment a new person can step in and handle the normal tasks associated with the position.

- Appropriate disciplinary action should be taken when policies and procedures are violated. In this case the first time the Grants Coordinator did not supply appropriate documentation it should have been made clear that no further reimbursements would be made without the proper documentation and then rejected all further claims. When an employee is misrepresenting himself to the public immediate action should be taken to correct the behavior.
- Over riding an established internal control should be done only in emergency situations and then only if properly documented and approved by supervisory personnel. In the case of the Office of the Mayor the over ride should be presented to the BMA.
- For ten months the Grants Coordinator was allowed to operate without clear lines of authority or supervision. When a position or program is moved from one office to another a written memorandum of understanding should be signed by both offices clearly defining the roles each office is assuming and the dates on which the changes will take effect.
- When behavior of an employee is affecting the department it is not appropriate to send the employee to a different department. This situation should have been handled in the Planning Department using the tools available through the Human Resources Department. Every year the Human Resources Department offers course on handling difficult employees and conflict resolution. These should be a requirement of all managerial employees.
- The City should establish a fraud, waste and abuse hotline. Reporting hotlines are a very effective means of uncovering occupational fraud. The 2006 Association of Certified Fraud Examiners report to the nation shows that 34.2% of occupational fraud schemes were uncovered by tips, the most common method of discovery. And, of those tips, nearly two out of three came from employees.

OBSERVATION 2: LACK OF SEGREGATION OF DUTIES

PAYROLL

The Grants Coordinator was allowed to do functions and procedures that were clearly incompatible. Following is a list of duties he was performing for most of the audit period.

The Grants Coordinator was in charge of advertising, accepting applications, interviewing and hiring VISTA members. When a new volunteer was hired he would have them fill out the necessary forms, collect them and send them to the Human Resources Department.

The form used to set up an employee in the Payroll System is the Employee Information Sheet (EIS). This form is used any time an employee's status is changed. The form has spaces for approval sign off by the initiating officer, department head, HR director, and the Mayor. Each one of these sign offs have an important internal control purpose: In most cases one person in the office is assigned the duties of payroll officer. This person prepares the EIS form and sends it to the department head for approval. This acts as a control so that the same person who initiates a transaction does not also approve the transaction (segregation of duties). The Grants Coordinator performed both of these functions thereby allowing him to change beginning and ending dates for employees without being detected. This allowed him have checks printed for weeks the employee did not work and so would not miss the check.

He also collected the time sheets and notified HR of any changes to payroll. He also received the checks and disbursed them to employees. A weekly payroll proof is sent to each department and approved by the department head so that HR can release the checks. Because he was considered a one person department he would not send back the signed payroll proof and the checks would be released. These functions are all designed so that one employee does not have the ability to have a check cut and then take it. If another employee received the checks and passed them out they would notice that VISTA members were not picking up all their checks.

ACCOUNTS PAYABLE

The Grants Coordinator was in a position that he would be able to order supplies and services, receive the invoice, approve the invoice and receive the goods or service and match to the paid invoice. This allowed him to create fake invoices and send them to the Finance Department for processing. The only real check was that the A900 proof was sent to the Mayor's Office for approval prior to the checks being released. Because the Grants Coordinator was in a separate building the Mayor's Office had no way of knowing that no goods or services were being received for these invoices.

FEDERAL DRAWDOWN

The Grants Coordinator handled the entire federal drawdown procedure. He prepared the drawdown documents and reports from the accounting records and transactions that he had complete control over as noted above. He would then sign on to the federal drawdown software program and initiate the drawdown. He also reconciled the drawdown to the accounting records. The segregation of duties problem was so severe that the federal VISTA State Program Specialist had been trying to get the City to have someone else do the drawdown.

RECOMMENDATION:

A proper system of internal controls segregate duties so that one person does not have the ability to initiate a transaction, approve the transaction, receive the goods or services and reconcile the books to original documents.

The smaller the department the harder it is to properly segregate duties. It makes it very difficult to approve transactions of an employee who is not physically located in the same office. When at all possible these very small offices should be combined with other offices to make segregation of duties possible within the same office.

RESULTS OF VISTA PAYROLL TESTING

From the period October 5, 2006 through October 5, 2007, the VISTA program had between seventeen to twenty-three members receiving a living stipend from the City of Manchester. A majority of members had their stipend paid through direct deposit. Every week five to seven employees would receive a paper check. Whenever an employee would start they would be given a paper check for the first week. From an examination of all 378 checks issued during that time period the audit revealed fifty-one checks that were endorsed "pay to the order of Dennis Hebert". Mr. Hebert was the Grants Coordinator in charge of the VISTA program. It has been determined that these checks are most likely fraudulently endorsed.

OBSERVATION 3: SUSPECTED PAYROLL FRAUD

An examination of the checks and interviews with VISTA members has determined that the Grants Coordinator used the following methods in order to obtain the checks and avoid detection.

All VISTA members must under go a week of Pre-Service Orientation (PSO) training prior to starting their job assignments. This training is non-paid except for travel expenses reimbursed directly from the Corporation for National & Community Service (CNCS).

On July 30, 2007 the Grants Coordinator sent an E-mail to the HR department informing them that he had heard from CNCS that several members had not received payment for PSO training and could they please cut paper checks so he could distribute them to the members. It appears that all of these checks were fraudulently endorsed. Never was confirmation of the PSO training received from the CNCS directly to the HR Department. In total 16 checks were paid for PSO training. Two of the checks were paid in error to the members the rest appear to have been deposited to the Grants Coordinator's account.

It appears that the Grants Coordinator also set members up in the payroll system a week prior to actually starting work or had them deleted from the system a week after they stopped working. On several occasions the HR Department would catch the discrepancy between the dates of the Employee Information Sheet and the request for payment. The Grants Coordinator would say that it was his mistake and he didn't catch the error on the EIS in time. It appears that at least 10 checks were obtained in this way. It also appears that at times members would not work for a week and the Grants coordinator would not inform the HR Department and allow a check to be printed.

In all it appears that fifty-one checks were obtained this way with a Gross value of \$10,205.26. The net check amount was for \$9,959.04. An additional two checks were cut for PSO training with a value of \$ 418.32 and were cashed by the employee in error. One final check was allowed to go through by the police and was cashed by the member in with a value of \$418.32. These were funds she was not entitled to.

Questioned costs	\$11,041.90
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RECOMMENDATION:

It appears that the irregularities were caused by a breakdown in the internal controls in both the VISTA program (see observation 2) and the Human resources Department. The HR department should have asked for documentation from the CNCS for the PSO training. When the difference between the EIS date and check date were questioned confirmation from the VISTA member should have been obtained. The HR Department should revise their payroll procedures in order to require outside confirmation for these kinds of payroll changes. Due to the nature of the internal control problems at the VISTA program level, it would have been difficult for HR to detect the majority of the bad checks.

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ACCOUNT PAYABLE TESTING

During the audit period the VISTA program incurred \$15,505.26 of "other project costs" paid through accounts payable. 100 % of the invoices and checks were examined to determine if all payments were proper and allowable under the federal program. The following errors and fraudulent activities were detected during out testing:

OBSERVATION 4: SUSPECTED FRAUDULENT ACCOUNTS PAYABLE

Fraudulently endorsed checks

Testing revealed four checks that were endorsed "pay to the order of Dennis Hebert". Dennis Hebert is the Grants Coordinator in charge of the VISTA program.

The first check was a reimbursement to an employee of the Corporation for National and Community Service (CNCS). The reimbursement was paid in two checks, one for \$24 and one for \$216. The \$24 check was cashed by the CNCS employee and the larger check was endorsed "pay to the order of Dennis Hebert". Because she had not received full payment from the Grants Coordinator the bill was never paid. In the following month the vendor contacted the Grants Coordinator and the invoice was paid a second time to them.

The three other checks were reimbursement requests put in on behalf of VISTA members for mileage and supplies. They also appear to have been fraudulently endorsed.

Questioned costs	\$729.83
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Lack of proper documentation and unallowable costs

Two invoices are being questioned as unallowable to the federal program.

The Grants Coordinator was billed by the Planning Department \$800 for the program's share of office expenses such as paper, phone use, printer use, etc. The program has no approved cost allocation plan with the federal government for these expenses and they may not be allowable under the grant.

Also charged to the grant is \$889.08 for the programs share of the Grants Coordinator's personal cell phone. The only documentation provided was the total pages for one year's billing with the details of phone calls omitted. This should not have been allowed for reimbursement due to inadequate documentation. Without the detail it is impossible to determine how many calls were personal and how many related to the program.

Questioned costs	\$1,689.08
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Forged invoices/ lack of proper documentation

An invoice was paid for program guides and materials used by the volunteers and provided by the CNCS Resource Center. From looking at the CNCS website it was noted that the order form provided by the Grants Coordinator was not the official form from the website and that per the real order form there is no charge for any materials ordered. It would appear that the order form is fraudulent.

Questioned costs \$390.00

An invoice was paid for a workshop put on by the CNCS Boston Region 1. Per the CNCS Atlantic Area Manager CNCS did not conduct any such workshop on that date or has ever conducted any such workshop.

Questioned costs \$435.00

An invoice was paid for a workshop at Southern NH University on December 16, 2006. The invoice claims the Grants Coordinator and 4 VISTA volunteers attended the workshop. SNHU had no record of any workshop on campus on that date and one of the volunteers who was contacted by phone claimed he checked his date book and was out of town on that date. December 16, 2006 was a Saturday making it unlikely that a seminar was held then. Another volunteer remembers going to a workshop of that name in Concord but was not sure of the date.

Questioned costs \$750.00

An invoice was paid for a seminar at Dartmouth College. Per the Director of Cultural Events he could find no evidence that this conference ever took place.

Questioned costs \$ 375.00

An invoice was paid for a conference held at the University of NH. Per a representative at the College of Health and Human Services there was no evidence of the conference being held there.

Questioned costs \$ 475.00

An invoice was paid for a workshop held at Boston University. Per the International Affairs Office of Boston University they could find no record of the workshop being held. They also noted that the date was the day before commencement when it was highly unlikely that any workshops would have been held.

Questioned costs \$ 575.00

An invoice was paid for the AVR 2007 National Conference in Burlington Vermont. This was a two day conference that the Grants Coordinator also charged round trip mileage for both days of the conference. Per the AVR website this was an actual conference held in Vermont on that date but I was unable to get any answer from the organization of the Grant's Coordinator's attendance

or payment for the conference however, the State Program Manager from CNCS talked to people from her office who attended the Conference and knew the Grants Coordinator but did not see him at the conference. Because no backup documentation was presented to indicate that he actually paid or attended the conference the entire bill is questioned.

Questioned costs	\$ 395.00
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All invoices noted above looked questionable. Some were print screens of an on-line registration prior to being sent to the organization. After printing it is possible it was never sent. Some invoices were said to have been paid in cash and some by credit card. The Finance Department did not require any proof such as an official cash receipt or credit card statement to prove that the invoice was actually paid. The woman in charge of processing accounts payable questioned several of these invoices for inadequate documentation and was over ruled initially by the acting Finance Director and later by the Mayor's Office. Seven invoices were reimbursements to the Grants Coordinator for items that should have gone through the normal accounts payable process which would have enabled payment to be sent directly to the vendor.

RECOMMENDATION:

- The Finance Department should follow long standing City policy and only pay on original invoices.
- When conference registration is made via the internet the confirmation of acceptance from the organization should be required as well as proof of actual attendance, such as a certificate of attendance. A print screen of the registration is not acceptable documentation
- When reimbursing an employee proof of actual payment such as an official cash receipt or credit card statement should be obtain prior to reimbursement.
- Whenever possible payment should be made directly from the City to the vendor. Reimbursement to employees for these types of expenditures should be strongly discouraged

OBSERVATION 5: SUSPECTED FORGED MILEAGE REIMBURSEMENT DOCUMENTS

During the audit period the Grants Coordinator submitted nine requests for mileage reimbursement. One additional mileage reimbursement request was discover from July 19, 2006 that was charged to the 2006 VISTA grant. Total mileage claimed was for 12,605 miles with a total reimbursed cost of \$5,968.64. During interviews with Planning Department personnel it was revealed that the Grants Coordinator did not have a valid driver's license. It was confirmed by the Manchester Police Department that he had no license during the entire audit period. It was also noted that he did not have a vehicle registered in his name.

The Grants Coordinator claimed mileage from as far away as Albany NY for a conference. The majority of his trips were to Concord, NH for various meetings, conferences and workshops. In all he claimed 34 trips to the Concord area. Most meetings to Concord were to the Corporation for National and Community Service (CNCS). I spoke with the State Program Specialist at CNCS and

she informed me that there was no need for the Grants Coordinator to be traveling this much and she did not recall seeing him in her office that many times. She did recall that he went to the Tri-State meeting in Concord but she picked him up and drove him there. On April 5, 2007 the Grants Coordinator was reimbursed for mileage to the Tri-State meeting in Concord.

He also claimed reimbursement for trips to various college campuses for recruiting and seminars. Keene State College, Plymouth State College, University of NH and University of Maine officials were contacted to determine if there was recruiting done at the campuses on the dates noted on the travel reimbursement form. None of the campuses could find evidence that the Grants Coordinator conducted recruiting on the campuses on those dates nor were any seminars, conferences or meetings that would appear to meet the needs of the program offered on those days.

RECOMMENDATION:

The New City of Manchester Business Expense Policy requires that all City employees using City vehicles or personal vehicles must provide evidence to the department head of a valid driver's license annually. The mileage reimbursement form should be changed to provide a certification from the department head that the employee has shown such evidence. No reimbursement of mileage should be allowed without the signed certification.

Department heads should be required to annually request the driver's records of all employees who use a vehicle when conducting City business. All drivers using personal vehicles to conduct city business should also provide proof of adequate insurance coverage.

CITY OF MANCHESTER VISTA PROGRAM
SUMMARY OF QUESTIONED COSTS BY TYPE OF ERROR FOUND

FRAUDULENTLY ENDORSED PAYROLL CHECKS	\$ 10,205.26
FRAUDULENT CHECKS CASHED BY MEMBERS	\$ 836.64
FRAUDULENTLY ENDORSED A/P CHECKS	\$ 705.83
SUSPECTED FORGED INVOICES	\$ 3,395.00
SUSPECTED FRAUDULENT MILEAGE REIMBURSEMENT	\$ 5,968.64
DOUBLE PAYMENT	\$ 24.00
UNALLOWABLE FEDERAL EXPENSE	<u>\$ 1,689.08</u>
TOTAL QUESTIONED COSTS	\$ 22,824.45

SUMMARY OF QUESTIONED COSTS BY PROGRAM

VISTA 2007 GRANT	\$ 21,744.93
VISTA 2006 GRANT	\$ 273.81
CDBG 2007 GRANT	\$ 310.75
MOORE CENTER COST SHARE	\$ 208.11
CITY CASH	\$ 286.85
TOTAL QUESTIONED COSTS	\$ 22,824.45

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AUDITEE RESPONSES

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City of Manchester

Office of the Mayor
Hon. Frank C. Guinta

December 13, 2007

Mr. Kevin Buckley
Office of the Independent Auditor
One City Hall Plaza
Manchester, NH 03101

Dear Mr. Buckley:

Having extensively reviewed the Internal Audit Report of the VISTA program and the series of events that lead to both fraud and scandal, I am generally in agreement with the majority of conclusions that your report has reached. As you and I have discussed previously, the actions of Mr. Hebert are personally painful to me and I feel betrayed by his actions which reflect poorly upon the government of the City of Manchester.

I do however disagree with some of the background information found within the report itself. On Page 4 of the document, the narrative states that the VISTA program was transferred to the Office of the Mayor in October of 2006, the reason of which is found on Page 7 of the document. This seems to imply that my office had either direct or indirect oversight of both Mr. Hebert and the VISTA program itself.

As you are aware, I disagree with this assessment for technical reasons. Although the Board of Aldermen did administratively assign the VISTA grant to the Office of the Mayor, it did not assign Mr. Hebert, the VISTA program itself, or any of the functions of the VISTA program. I contend that since Mr. Hebert remained an employee of the Planning Department until at least July 1, 2007, the VISTA program remained within that Department.

If the Board had taken action in 2006 to assign Mr. Hebert and/or the VISTA program to the Office of the Mayor, we would have worked with the Finance Department to ensure that the VISTA program and budget were properly managed. Regretfully, these actions did not occur, allowing Mr. Hebert the opportunity to commit grievous fraud upon the people of Manchester.

8-34

Withstanding my concerns detailed above, I am confident that this report and its recommendations will begin the process of restoring the public trust and preventing future such incidents. You have the full support of the Office of the Mayor in whatever actions you believe need to be taken.

Sincerely,



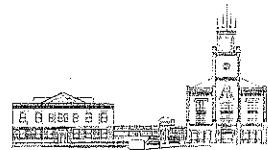
Frank C. Guinta
Mayor

8-25



CITY OF MANCHESTER

Planning and Community Development



Robert S. MacKenzie, AICP
Director

Planning
Community Improvement Program
Growth Management

Staff to:
Planning Board
Heritage Commission
Millyard Design Review Committee

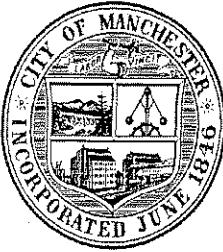
Memo to: Committee on Accounts, Enrollment & Revenue Administration
From: Robert S MacKenzie *PBM*
Director of Planning & Community Development
Date: December 19, 2007
Subject: Comments on VISTA Fraud Audit

In general, I think that the Internal Auditor completed a thorough and detailed audit on the VISTA fraud investigation. I would, however, offer the following comments on specific portions of the report.

The report indicated that the Planning Department should have handled the "difficult" employee and not send the employee to another department. Generally, however, the individual's performance in many areas was positive during most of his tenure at the department. The individual was a good writer, found websites to search for grants and was responsive and helpful on requests by our staff and Aldermen for help on certain projects. Only in certain areas such as attendance had there been issues and his supervisor kept close scrutiny of those areas, but there were no fraudulent payroll or reimbursement issues prior to September 5, 2006 - the date the individual was transferred out of our office. Only in the last few months under supervision of our department did I lose faith in the individual due to his meetings with the State and with the Mayor's Office with the intent to separate from our office, which I felt was political maneuvering for his own purposes. This occurred, however, after the decision had apparently been made to have the individual transferred out of our office.

I would be happy to answer any questions that the Committee may have.

8-26



**City of Manchester
Department of Finance**

One City Hall Plaza
Manchester, New Hampshire 03101
(603) 624-6460
(603) 624-6549 Fax

M E M O R A N D U M

Date: December 28, 2007
To: All Department Heads
From: Kristy Blanchette
RE: Accounts Payable Procedures

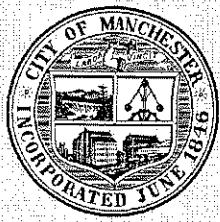
This email serves to document the following procedures for processing accounts payable invoices by the Finance Department:

- Department heads must provide an approved list of employee(s) that have Department Head authorization to approve A900s and invoices needs to be sent to Finance by January 10, 2008. We would expect this list to be limited to Deputies and Department Business Services Officials.
- Finance will only pay from original invoices. If a copy is presented to Finance it must be signed by the department head or approved designee.
- All employee reimbursements must be approved by the department head before being sent to Finance and original receipts must be attached.
- Checks will not be mailed until all approved invoices associated with the check are received.
- Department Heads should strongly encourage employees to utilize the City's P-Card for seminars and travel costs in order to minimize reimbursement to employees. Meals must be supported by a detailed original receipt.

If you have any questions please do not hesitate contact Kristy Blanchette, Guy Beloin or Bill Sanders.

Cc: Bill Sanders
Guy Beloin
Kevin Buckley
Department Business Services Officials

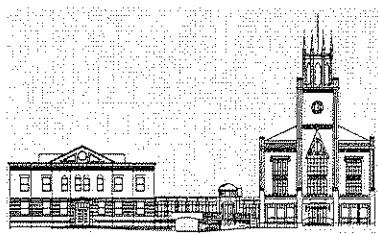
8-87



CITY OF MANCHESTER

Board of Assessors

One City Hall Plaza, West Wing
Manchester, New Hampshire 03101
Tel: (603) 624-6520 – Fax: (603) 628-6288
Email: assessors@ci.manchester.nh.us
Web: www.ManchesterNH.Gov



David M. Cornell, Chairman
Thomas C. Nichols
Stephan W. Hamilton

Christine Hanagan
Assistant to Assessors

January 30, 2008

Alderman Peter M. Sullivan, Chairman
Committee on Accounts, Enrollment & Revenue Administration
City of Manchester
One City Hall Plaza

RE: Payment in Lieu of Taxes Report – Property Tax Year 2007

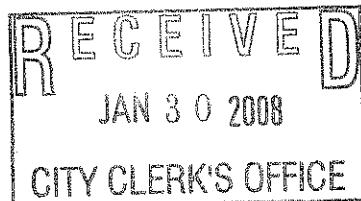
Dear Chairman Sullivan and Honorable Committee Members:

Attached you will find the list of the payment in lieu of taxes properties for tax year 2007.

I remain available to answer any questions you may have regarding this matter.

Sincerely,

David M. Cornell, Chairman
Board of Assessors



9-1

PAYMENT IN LIEU OF TAXES - Property Tax Year 2007

	Cust ID	Map/Lot	2007-Billed
Hillcrest Terrace 200 Alliance Way, Manchester, NH 03102	1533	0766/0005-G	132,655.94
Diocesan Bureau of Housing Inc Carpenter Center Inc 323 Franklin St, Manchester, NH 03101	2957	0152/0002 0153/0002	2,682.85 56,286.50 58,969.34
Diocesan Bureau of Housing Mang Inc 307 Douglas St, Manchester, NH 03102	6244	0671/0014	7,278.66
CMRS II, Inc Crotched Mountain 1 Varney Dr, Greenfield, NH 03057 Courtyard Apartments 245 Main St	7835	TPK4/0014-A	12,682.77
YWCA Antoinette Hill Apartments YWCA 72 Concord St, Manchester, NH 03101 444 Chestnut St	3278	0009/0017-B	7,996.02
Amoskeag Residences, Inc GMMHC 401 Cypress St, Manchester, NH 03103 34 Brown Ave	7834	0708/0009	4,010.94
Cedar House Senior Living LP 415 Congress St - Ste 204 Portland, ME 04101 Cedar House 372 Beech St	6247	0060/0017-A 0060/0026	725.98 15,970.86 16,696.85
Frances Ward House Inc Sisters of Mercy 21 Searies Rd, Windham, NH 03087 435 Union St	6248	0092/0028	10,901.91
Southern NH Planning Commission Rimmon School 438 Dubuque St, Manchester, NH 03102 438 Dubuque St	4552	0178/0012	8,382.53
SNHS Farmington Elderly Housing, Inc PO Box 5040, Manchester, NH 03108 1915 Front St	6249	0767/0010-C	25,334.00
Families in Transitions 122 Market St, Manchester, NH 03101 370 Amherst St 106 Market St 122 Market St 194 Spruce St	6251	0411/0009 0152/0018 0152/0020 0060/0015	3,090.53 827.12 16,131.58 2,083.09 22,132.32
Elder Trust of Florida, Inc 198 Pearl St, Manchester, NH 03104 Manchester, NH 03104 198 Pearl St	9776	0003/0008	51,224.21
CFN Manchester/East LLC d/b/a Villa Crest 1276 Hanover St, Manchester, NH 03104 1276 Hanover St	2579	0501/0003 0501/0003-B	116,487.50 914.93 168,626.64
Manchester Housing and Redevelopment Auth 198 Hanover St, Manchester, NH 03104	2531		151,800.99
SNHS Elderly Housing V Inc PO Box 5040, Manchester, NH 03108 628 Hanover St	10902	0134/0037	17,665.00
Total Revenue -- Payment-in-lieu of Taxes			645,133.90

LeBlond-Kang, Paula

From: Normand, Matthew
Sent: Thursday, September 27, 2007 9:20 AM
To: Cornell, David; HAMILTON, Stephan; Nichols, Thomas
Subject: Committee on Accounts, Enrollment and Revenue Administration Request

The Committee on Accounts, Enrollment and Revenue Administration Request has requested that your department provide the Committee with a list businesses that make payments in lieu of taxes to the City of Manchester for their next committee meeting.

Matthew Normand
Deputy Clerk of Licensing & Facilities
Business Licensing Division
Office of the City Clerk
T:(603) 624-6348 F:(603) 624-6481
www.manchesternh.gov

9-3



City of Manchester Information Systems Department

100 Merrimack Street
Manchester, New Hampshire 03101-2210
Phone (603) 624-6577
Fax (603) 624-6320
www.ManchesterNH.gov

January 30, 2008

Alderman Peter Sullivan, Chairman
Committee on Accounts, Enrollment
and Revenue Administration
% Carol Johnson, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Alderman Sullivan,

During the last meeting of the Committee on Accounts, Enrollment and Revenue Administration that was held on December 17, 2007, the committee asked that the Information Systems Department report back to the committee on whether there was an option to flag delinquent accounts. Currently, customers who have been written off, or are seriously delinquent are flagged in HTE.

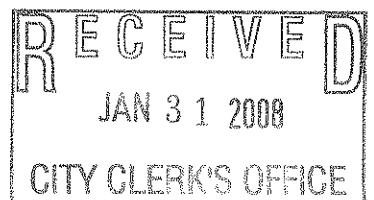
Since I wasn't at the meeting, I was not exactly sure what you were looking for. I discussed your request with Sharon Wickens, who was at the meeting, and we are making the following recommendation. Finance and the Information Systems Department are in agreement that the best way to provide this information in the immediate future is to require departments that have systems that are not part of or interfaced with HTE to provide accounts receivable aging reports to either Finance or directly to this committee.

The Information Systems Department continuously looks for ways to interface systems and automate processes. In the last year, the updating of both Water and Sewer online payments was automated and we are currently looking at options for Business Licensing.

If this is not the information that you were looking for or have any questions, I will be available at the meeting.

Sincerely,

Jennie Angell
Director of Information Services.





CITY OF MANCHESTER

Board of Aldermen

*Dopey Le Her
Committee on Accounts, Enrollment
& Revenue Administration
12/17/07*



June 19, 2007

Committee on Accounts, Enrollment & Revenue Administration
One City Hall Plaza
Manchester, NH 03101

Re: Charter – Article VI Section 6.13 Biennial Budgeting

Chairman Pinard and Honorable Members:

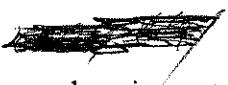
Biennial Budgeting has been authorized by the State of New Hampshire and Section 6.13 of our City Charter states "consistent with this charter the biennial budgeting process and set by ordinance any procedures necessary in order to effectively carry out changes."

I know it may seem early to some people but the budget that department heads will have to start working on, if we go to biennial budgeting, is around the corner. I believe that the Board of Aldermen will have to approve biennial budgeting as to what procedures are in place. Otherwise, the procedures for budgeting will be carried out under Article VI of the City Charter.

Before the Aldermen approve biennial budgeting, we all must know what we are getting into, it might be a great idea, or it might not. We surely need to have some conversation before it is too late. The conversation needs to include the Finance Officer and the City solicitor.



I would recommend that the Finance Officer, City Solicitor begin immediate review and working with the Committee on Accounts to review biennial budgeting so that we all know from the start what it means, what all the consequences will be when and if the Board decides to do a biennial budget, with a report to the full Board of Mayor and Aldermen by December 1, 2007.



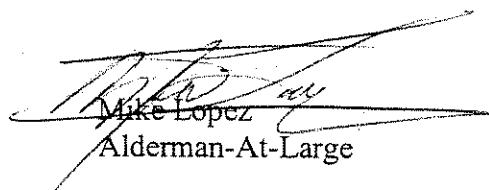
Let's not wait for the last minute to consider such an important step. Questions I think should be considered are:

- Do we want to follow Article VI of the City charter for biennial budgeting?
- What Changes can be made if the Board wanted to?
- Do we need a charter change to address any issues?
- What problems can we run into the second year of a biennial budget as the law is now or with any considered changes?

Committee on Accounts
June 19, 2007
Page 2

There are many questions that other aldermen will have on this issue. The most important thing at this stage is to have some discussion about biennial budgeting.

Sincerely,


Mike Lopez

Alderman-At-Large

C: Board of Mayor and Aldermen
Finance Officer
City Solicitor

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*Finance Handout
Committee on Accounts, Enrollment & Revenue Administration
December 17, 2007*

Committee on Accounts, Enrollment & Revenue Administration
December 17, 2007

Biennial Budgets

Overview:

- Legislation permits either:
 - One 24 month budget
 - or
 - Two 12 month budgets
- State of New Hampshire has a Biennial Budget (2 twelve month budgets)
- No other municipalities in New Hampshire have adopted a Biennial Process
- Department of Revenue Administration has advised that they could not support a 24 month budget due to annual tax rate setting issues.

Ordinance Changes:

Charter Section 6.13 authorizes the Board of Mayor and Aldermen to adopt the biennial budget process. The Board of Mayor and Aldermen may by ordinance set procedures to carry out biennial budgeting consistent with the charter provisions.

Ordinance: 35.030 should be updated for biennial budgeting
35.032, 35.033, 35.034, 35.035 should be revised in event surplus carry over is permitted

Other Considerations:

- “Reopening” of Appropriation amounts requires Charter Amendment
- School District and Enterprise Funds included
- Rating Agency (S&P) feedback – Neutral
- Health Care costs / Pension costs / Energy costs / Revenue Projections